



DEPARTMENT OF FINANCE

DEPARTMENT OF FINANCE

HANDBOOK

THE DOF CITIZEN'S CHARTER
2022 (4th Edition)

**Ease of Doing Business and
Efficient Government Service
Delivery Act of 2018**
(R.A. 11032)



DEPARTMENT OF FINANCE

CITIZEN'S CHARTER

2022 (4TH Edition)


Foreword

The Department of Finance (Department) fully supports the objectives of Republic Act No. 11032, otherwise known as the Ease of Doing Business and Efficient Government Service Delivery Act of 2018.

In view thereof, all relevant offices under its jurisdiction have worked together and crafted the 2022 Citizen's Charter 4TH Edition (Charter). This Charter will serve as a guide for all clients and stakeholders being served by the Department based on its mandate. The DOF Committee on Anti-Red Tape (CART) was also created under Department Order No. 019.2021 dated August 10, 2021 to take the lead in ensuring, monitoring, and reporting of DOF's compliance with the requirements of RA No. 11032, its IRR and subsequent issuances by the Authority.

This Charter is a testament of the Department's adherence to the policy of good governance, transparency, competitiveness, impartiality, and accountability in all government transactions and efficient delivery of government services.




CARLOS G. DOMINGUEZ
Secretary of Finance
MAR 30 2022

I. Mandate:

Under Executive Orders 127, 127-A and 292, the Department of Finance is responsible for the following:

- Formulation, institutionalization and administration of fiscal policies in coordination with other concerned subdivisions, agencies and instrumentalities of the government;
- Generation and management of the financial resources of government;
- Supervision of the revenue operations of all local government units;
- Review, approval and management of all public sector debt, domestic or foreign; and
- Rationalization, privatization and public accountability of corporations and assets owned, controlled or acquired by the government.

II. Vision:

- A strong economy with stable prices and strong growth;
- A stable fiscal situation with adequate resources for government projects, infrastructure, education, health, and other basic services;
- A borrowing program that is able to avoid the crowding-out effect on the private sector, and minimizes costs;
- A public sector debt profile with long maturities and an optimum mix of currencies that minimizes the impact of currency movements;
- A strong economic growth with equity and productivity.

III. Mission:

Our economy must be one of the most dynamic and active in the world, globally competitive and onward looking. The DOF shall take the lead in providing a solid foundation for the achievement of this objective, by building a strong fiscal position, through the following:

- Formulation, institutionalization and administration of sound fiscal policies;
- Improvement of tax collection efficiency and non-tax revenue efforts;
- Mobilization of adequate resources at most advantageous terms to meet budgetary requirements;
- Sound management of public sector debt; and
- Initiation and implementation of structural reforms.



IV. Service Pledge:

We, the Officials and Employees of the Department of Finance, trusting in the Almighty God, profess our commitment to public service and as such we promise to:

P – ROMOTE diligent observance of the tenet that PUBLIC OFFICE IS A PUBLIC TRUST by serving our clients, the taxpaying public, with utmost responsibility, integrity and loyalty;

L – EAD modest lives appropriate to our status as civil servants and uphold public interest over and above personal interest;

E – NGENDER a culture of excellence, competence and professionalism among our workforce towards improved service delivery that will breed customer satisfaction;

D – ETER opportunities for red tape and graft and corruption by strictly observing compliance to service standards and providing COMPLAINT AND ASSISTANCE DESK that will immediately address the concerns of the transacting public;

G – ENERATE goodwill by providing prompt, courteous and responsive service to the public;

E – XERCISE prudence and observe transparency in all transactions by providing access to information in our policies, programs and services through the Citizen's Charter and the DOF Website (www.dof.gov.ph).

We commit to attend to all applicants or requesting parties who are within the premises of the agency concerned prior to the end of official working hours and during lunch break.



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c. R.A. No. 9513, Sec. 15(b) and Sec. 21(a) <i>Components, parts and materials for the manufacture and/or fabrication of RE equipment and components</i>	393-395
3. Importation of Educational Institutions	
Sec. 4(3), Article 14 of the 1987 Philippine Constitution <i>Non-stock, non-profit educational institutions</i>	396-399
4. Importation of Asian Development Bank	
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, 44 and 45 and R.A. No. 10963, Sec. 109(k) <i>Goods for the official use of the Asian Development Bank</i>	400-402
5. Importation of Personal Effects and Household Goods	
a. E.O. No. 1037, Sec. 9(e) <i>Household furniture of Philippine Retirement Authority retirees</i>	403-405
b. R.A. No. 10863, Sec. 800(f) and R.A. No. 10963, Sec. 109(c) <i>Household goods and personal effects of Overseas Filipino Workers or Filipino Balikbayan</i>	406-408
c. R.A. No. 10863, Sec. 800(q) <i>Coffins, urns, personal effects and household goods of deceased person</i>	409-411
d. R.A. No. 7157, Sec. 81 <i>Personal effects and household goods including (1) used motor car of foreign service officer, staff, and employee</i>	412-414
e. R.A. No. 10863, Sec. 800(i) and R.A. No. 10963, Sec. 109(d) <i>Household goods and personal effects of persons coming to settle in the Philippines or Filipinos and/or their families and descendants who are now residents or citizens of other countries</i>	415-418
f. R.A. No. 10863, Sec. 800(h) <i>Personal effects and household goods of foreigners with tourist visa or consultants of the government</i>	419-422
g. R.A. No. 11035, Sec. 7(c)(2)(iv) and (v) <i>Personal effects and household goods and (1) motor vehicle under the</i>	423-425

<i>Balik Scientist law</i>	
6. Books, magazines, journal, review or bulletin or any such educational reading materials covered by the UNESCO Agreement including digital or electronic format thereof	
a. R.A. No. 10963, Sec. 109(R) <i>Books, magazines, journal, review or bulletin or any such educational reading materials covered by the UNESCO Agreement including digital or electronic format thereof</i>	426-428
b. R.A. No. 10863, Sec. 800(t) and R.A. No. 10963, Sec. 109(r) <i>Economic, technical, vocational, scientific, philosophical, historical, and cultural books, the Koran, Ahadith, and other religious books (Printed Books)</i>	429-431
c. R.A. No. 8047, Sec. 12 <i>Books or raw materials to be used in book publishing</i>	432-434
d. Article 1(a) & (b) of the Florence Agreement Annexes (A-E) and R.A. No. 10963, Sec. 109(R) <i>Books, documents, educational, scientific, and cultural materials</i>	435-437
7. Importation of fertilizers, breeding stocks, and ingredients for making feeds, etc.	
a. R.A. No. 10963, Sec. 109(B) <i>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)</i>	438-440
8. Importation of donated equipment, instruments, and materials to DOST	
a. R.A. No. 11035, Sec. 6(e) <i>Donated equipment, instruments, and materials to DOST</i>	441-443
9. Importation under CREATE	
a. R.A. No. 11534, Sec. 109(BB)(i),(ii),(iii), as amended by Section 12 <i>Capital equipment, its spare parts and raw materials, necessary for production of personal protective equipment components, all drugs, vaccines and medical devices specifically prescribed and directly used for the treatment of COVID-19 prevention and drugs for the treatment of COVID-19 approved by the FDA for use in clinical trials, including raw materials directly necessary for the production of such drugs</i>	444-446
10. Importation of Agriculture and Marine products	
a. Agreement establishing the Asean-Australia-New Zealand Free Trade (AANZFTA) and Section 109(a) of R.A. 10963 <i>Agricultural and marine food products in their original state livestock and poultry; breeding stocks and genetic materials</i>	447-449



11. Importation of Relief Consignment	
a. R.A. 10863, Section 121 <i>Goods such as food, medicine, equipment and materials for shelter, donated or leased to government institutions and accredited private entities for free distribution or use of victims of calamities.</i>	450-452
12. Authority to pay duties and taxes on exempt goods including Vehicles	
a. R.A. 10963, Sec. 107(B) and 131(A) of the NIRC, as amended by Sec. 800 par. 1 of the CMTA <i>Authority to pay duties and taxes on exempt goods including vehicles</i>	453-455
13. Importation of COVID-19 Vaccines	
a. R.A. 11525, Sec. 11 <i>COVID-19 Vaccines</i>	456-458



Corporate Affairs Group
Corporate Operations Office
(CAG - COO)
External Services

1. Issuance of Comments on GOCC Requests for Tax Subsidy

This covers the application of GOCCs for tax expenditure subsidy for approval by the Fiscal Incentives Review Board (FIRB).

Office or Division:	Corporate Affairs Group (CAG) - Corporate Concerns/Operations Office			
Classification:	Highly Technical			
Type of Transaction:	G2G- Government-to-Government			
Who may avail:	Government-Owned or -Controlled Corporations (GOCCs)			
Checklist of Requirements		Where to Secure		
Letter of request addressed to the Undersecretary of the CAG, signed by the head of the requesting GOCC or its duly designated officer, indicating the following: a. Justifications of the request b. Details of tax subsidy requirements by type of taxes and duties and amount		GOCC		
Board Resolution approving the request for approval and/or endorsement from the DOF (duly signed by the members of the board approving the same)		GOCC		
Cash Flows: a. Remaining period for the current year, together with the underlying assumptions and calculations b. Next five (5) years, together with the underlying assumptions and calculations		GOCC		
Actual Financial Statements: a. COA-audited, three (3) – year historical b. Latest quarter of the current year (with quarterly breakdown)		GOCC		
Detailed schedule of importation purchases, if applicable		GOCC		
Amount of tax subsidies granted (historical) for the last five (5) years to the GOCC, if applicable		GOCC		
Tax expenditure subsidy program		DBM/ FIRB		
Latest actual releases		FIRB		
Other additional supporting documents that may be requested in the course of evaluation for clarification		GOCC		
Client Steps	Agency Action	Fees to be paid	Processing time	Personnel Responsible
1. GOCC to submit to the Assistant Secretary's Office, through the Central Records Management Division located at the	1.1. Receive and record the request/ documents from the GOCC and forward to the Office of the Assistant Secretary	None	1 hour	<i>Administrative Aide II</i> Assistant Secretary's Office

Ground Level of DOF Building, the original letter of request for tax subsidy and complete documentary requirements for evaluation.				
	1.2. Assign to the concerned Director/Division the request document	None	6 hours	<i>Assistant Secretary</i> Corporate Affairs Group
	1.3. Check the completeness of documents, evaluate the merits of the request, and prepare supporting computations. Draft Letter to the FIRB. Forward the draft documents for the review and endorsement of the Director and Assistant Secretary	None	15 working days	<i>Financial Analyst* and Financial Analyst V**</i> Corporate Affairs Group
	1.4. Review and affix signature on the final documents	None	4 working days	<i>Director*** and Assistant Secretary</i> Corporate Affairs Group
	1.5. Transmit to FIRB	None	1 hour	<i>Administrative Officer II</i> Director's Office
TOTAL:			20 working days	

* A Financial Analyst may either be Financial Analyst II (permanent or outsourced), Financial Analyst III (permanent or outsourced), Financial Analyst IV, Planning Officer IV, Administrative Officer V, Project Evaluation Officer II, or Project Evaluation Officer III.

** The equivalent position for Financial Analyst V may be Chief Administrative Officer, Chief Financial Management Specialist, or Financial Analyst IV (officer-in-charge)

*** A Director may either be Director III or Director IV

2. Issuance of Recommendation on GOCC Requests to Open/ Maintain an Account with Banks Other than Authorized Government Depository Banks

This refers to the evaluation of requests of GOCCs, including local water districts, to open/ maintain accounts with banks other than the authorized government depository banks (AGDBs) pursuant to DOF Circular No. 1-2015, as amended.

Office or Division:	Corporate Affairs Group - Corporate Concerns/Operations Office			
Classification:	Highly Technical			
Type of Transaction:	G2G - Government-to-Government			
Who may avail:	Government-Owned or -Controlled Corporations (GOCCs)			
Checklist of Requirements			Where to Secure	
Letter of request addressed to the Secretary of Finance, signed by the head of the requesting GOCC or its duly designated officer, indicating the following: a. Terms of the deposit b. Purpose for opening and maintaining an account with the (proposed) bank and specific reasons for not meeting the conditions			GOCC	
Board Resolution approving the request for approval and/or endorsement from the DOF (duly signed by the members of the board approving the same)			GOCC	
Summary of daily collection reports for the last three months and latest average daily cash balance			GOCC	
Latest audited financial statements issued not more than 18 months at the time of the submission of the request			GOCC	
Certifications from the AGDBs that the products or services cannot be provided			GOCC	
Vicinity maps showing the (i) locations, (ii) distance between the requesting agency and the AGDBs; and, (iii) distance between the requesting agency and the (proposed) bank or independent report or certification from the Philippine National Police Provincial Office confirming the existence of the security risk, if applicable			GOCC	
Other additional supporting documents that may be requested in the course of evaluation for clarification			GOCC	
Client Steps	Agency Action	Fees to be paid	Processing time per ARTA Law	Personnel Responsible
1. GOCC to submit to the Assistant Secretary's Office, through the Central Records Management	1.1. Receive and record the request/ documents from the GOCC and forward to the Office of the	None	1 hour	Administrative Aide II Assistant Secretary's Office

Division located at the Ground Level of DOF Building, the original letter of request for depository and complete documentary requirements for evaluation.	Assistant Secretary			
	1.2. Assign to the concerned Director/Division the request document	None	7 hours	<i>Assistant Secretary</i> Corporate Affairs Group
	1.3. Check the completeness of documents and evaluate the merits of the request. Draft Memorandum for the Secretary and Letter to the GOCC. Forward the draft documents for the review and endorsement of the Director and Assistant Secretary	None	14 working days	<i>Financial Analyst* and Financial Analyst V**</i> Corporate Affairs Group
	1.4. Review and affix signature on the final documents and endorse to the Undersecretary	None	4 working days	<i>Director*** and Assistant Secretary</i> Corporate Affairs Group
	1.6. Review, approve, and affix signature in the documents for endorsement to the Secretary	None	1 working day	<i>Undersecretary</i> Corporate Affairs Group
TOTAL:			20 working days	

* A Financial Analyst may either be Financial Analyst II (permanent or outsourced), Financial Analyst III (permanent or outsourced), Financial Analyst IV, Planning Officer IV, Administrative Officer V, Project Evaluation Officer II, or Project Evaluation Officer III.

** The equivalent position for Financial Analyst V may be Chief Administrative Officer, Chief Financial Management Specialist, or Financial Analyst IV (officer-in-charge)

*** A Director may either be Director III or Director IV



International Finance Group
International Finance Operations Office
(IFG - IFOO)
External Service

1. Provision of Technical Guidance on Foreign Funded Project

This process covers the: (a) requests for foreign funding through bilateral and multilateral loans/grants and technical assistance by implementing agencies to DOF, and (b) processing of queries from bilateral/multilateral partners and implementing agencies, where DOF serves as the Philippine Government agency mandated to transact with development partners related to mobilization of foreign financing.

Office or Division:	International Finance Operations Office (IFOO)
Classification:	Highly Technical
Type of Transaction:	G2G- Government to Government
Who may avail:	a.) Implementing agencies with project feasibility studies completed and NEDA approval secured b.) Development Partner/ Donor / Funder of government program or project

CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Formal request via letter, memo, invitation, or email		All documents and attachments will be emanating from the client		
Client Steps	Agency Action	Fees to be Paid	Processing Time	Personnel Responsible
1. Submit a request letter, memorandum or invitation to IFG or Records Section.	1.1. Upon receiving the request from client or Records Section, encode the document in the tracking system and forward to the appropriate office	None	4 hours	<i>Executive Assistant</i> Office of the Undersecretary of the International Finance Group
	1.2. Review request and forward to appropriate team	None	4 hours	<i>Director III or Director IV</i> International Finance Operations Office
	1.3. Assign or conduct research, draft paper, and submit to the Director/OIC	None	14 days	<i>Team Leader or Assigned Technical Staff (ranks vary)</i> International Finance Operations Office
	1.4. Review the draft paper. Forward to the Assistant Secretary for clearance. Forward to the Undersecretary for approval.	None	2 days	<i>Director III or Director IV</i> International Finance Operations Office
	1.5. Issue clearance and/or endorsement	None	2 days	<i>Executive Assistant</i> Office of the Undersecretary



2. Client proceeds to the Records Section for the release or the document shall be sent to the client (if a government agency) or through e-mail if the request was made through said channel.	2.1. Release the approved paper	None	1 day	<i>Records Section or IFOO Administrative Staff</i>
TOTAL:			20 days	



International Finance Group
International Finance Policy Office
(IFG - IFPO)
External Service

1. Provision of Technical Guidance (Position, Comments, Inputs, Recommendation) on Finance-Related Concerns

Formulation of Philippine position, comments, inputs, recommendations: (i.e. Association of Southeast Asian Nations (ASEAN), ASEAN Plus Three (ASEAN+3), Asia-Pacific Economic Cooperation (APEC), ASEAN-Canada Free Trade Agreement (FTA), ASEAN-Australia-New Zealand FTA (AANZFTA), Philippines-Korea FTA, Philippines-Japan Economic Partnership Agreement (PJEPA), Regional Comprehensive Economic Partnership (RCEP), Financing for Climate Change Adaptation and Mitigation, Financing for Disaster Risk Reduction and Management, Asia-Europe Meeting (ASEM), United Nation (UN), Organisation for Economic Co-operation and Development (OECD), International Group of 24 (G-24), other International Financial Institutions (IFIs), Private and Government Sectors, etc.). This process covers analysis, research, liaising with other government agencies and international institutions, with the end product of a formal letter, memorandum or communication outlining the Department of Finance's or the Philippine Government's position, as applicable.

Office or Division:	International Finance Policy Office			
Classification:	Highly Technical			
Type of Transaction:	G2G- Government to Government			
Who may avail:	a.) Other countries with which the Philippines has international relations with b.) International Organizations and Forums that the Philippines is a member of or affiliated with c.) Local Public and Private institutions that the Department coordinates with d.) Other Government Agencies, Offices, Bureaus, Commissions in the Philippines			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Formal request via letter, memo, invitation, or email		All documents and attachments will be emanating from the client		
Client Steps	Agency Action	Fees to be Paid	Processing Time	Personnel Responsible
A. Complex Transactions (May not usually require consultation agencies/stakeholders) <ul style="list-style-type: none"> Proposed Philippine positions on financial services and financial cooperation matters in bilateral and regional trade agreements, international/multilateral agreements, regional or international initiatives, programs, or cooperation mechanisms, and other fora. Provide inputs and requested actions by local and international partners on bilateral and regional or international cooperation matters. Prepare briefers, materials, inputs to speeches or statements, talking points and kits of the Finance Secretary, Undersecretaries, Assistant Secretaries and Directors, to be used in various meetings. 				
1. Submit request letter, memorandum or invitation to IFG or Records Section.	1.1. IFG receives request from client, Office of the Secretary, or Records Section.	None	48 minutes	<i>Executive Assistant</i> Office of the Undersecretary

	1.2. Encode in document tracking system	None	48 minutes	<i>Executive Assistant</i> Office of the Undersecretary
	1.3. Forward to appropriate office head	None	2 hours and 24 minutes	<i>Executive Assistant</i> Office of the Undersecretary
	1.4. Review request and forward to appropriate team	None	4 hours	<i>Director</i> International Finance Policy Office
	1.5. Assign or conduct research, draft paper, and submit to the Director/OIC	None	5 working days	<i>Team Leader</i> <i>Team Leader or Assigned Technical Staff (ranks vary)</i> International Finance Policy Office
	1.6. Review the draft paper. Inform the Assistant Secretary. Forward to the Office of the Undersecretary for approval.	None	2 working days	<i>Director III or Director IV</i> International Finance Policy Office
	1.7. Issue clearance and/or endorsement	None	1 working day	<i>Executive Assistant</i> Office of the Undersecretary
2. Client proceeds to the Records Section for the release or the document shall be sent to the client (if a government agency) or through e-mail if the request was made through said channel.	2.1. Release the approved paper	None	1 working day	<i>Records Section or Administrative Aide II</i>
TOTAL:			10 working days	

Client Steps	Agency Action	Fees to be Paid	Processing Time	Personnel Responsible
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B. Highly Technical Transaction

(Requires inputs/coordination and/or consultation with other agencies/stakeholders)

- Proposed Philippine positions on financial services and financial cooperation matters in bilateral and regional trade agreements, international/multilateral agreements, regional or international initiatives, programs, or cooperation mechanisms, and other fora.
- Request for a Special Authority which involves request and coordination with the implementing and other agencies as well as with development partners

<ul style="list-style-type: none"> • Prepare, defend and monitor the Department's budget submission under the International Commitments Fund for hostings and contributions to PH's memberships in international organizations or financial institutions. • Organize trainings/capacity building initiatives to bridge the identified skills gap between IFG staff competencies vs office mandates. 				
1. Submit request letter, memorandum or invitation to IFG or Records Section.	1.1. IFG receives request from client, Office of the Secretary, or Records Section.	None	48 minutes	<i>Executive Assistant</i> Office of the Undersecretary
	1.2. Encode in document tracking system	None	48 minutes	<i>Executive Assistant</i> Office of the Undersecretary
	1.3. Forward to appropriate office head	None	2 hours and 24 minutes	<i>Executive Assistant</i> Office of the Undersecretary
	1.4. Review request and forward to appropriate team	None	4 hours	<i>Director</i> International Finance Policy Office
	1.5. Assign or conduct research, draft paper, and submit to the Director/OIC	None	14 working days	<i>Team Leader</i> <i>Team Leader or Assigned Technical Staff (ranks vary)</i> International Finance Policy Office
	1.6. Review the draft paper. Inform the Assistant Secretary. Forward to the Office of the Undersecretary for approval.	None	2 working days	<i>Director III or Director IV</i> International Finance Policy Office
	1.7. Issue clearance and/or endorsement	None	2 working days	<i>Executive Assistant</i> Office of the Undersecretary
2. Client proceeds to the Records Section for the release or the document shall be sent to the client (if a government agency) or through e-mail if the request was made through said channel.	2.1. Release the approved paper	None	1 working day	<i>Records Section or Administrative Aide II</i>
TOTAL:			20 working days	



Policy Development and Management Services Group

Central Administration Office (PDMSG - CAO)

Internal and External Services

1. Issuance of Certified Copy and Photocopy of Current Records

As the official repository of all records of the Department, the CRMD safekeeps copies of all transactions prepared by and addressed among its personnel. As such, CRMD issues certified copy/photocopy of all official papers, records or documents existing in its files upon official request and for special type of records, needs prior approval of concerned office.

Office or Division:	Central Administration Office (CAO) - Central Records Management Division (CRMD)			
Classification:	Simple			
Type of Transaction:	G2C- Government-to-Citizen G2B- Government-to-Business G2G- Government-to-Government			
Who may avail:	All			
Checklist of Requirements		Where to Secure		
Written request or Duly accomplished Request Form		Requesting Party or CRMD Window		
One (1) valid government-issued Identification Card		BIR, Post Office, DFA, PSA, SSS, GSIS, PAG-IBIG		
Client Steps	Agency Action	Fees to be paid	Processing time	Personnel Responsible
1. File request or duly accomplished Request Form in the Ground Floor, DOF Building	1.1. Receive and log request	None	3 minutes	<i>Records Officer</i> Central Records Management Division
2. Pay corresponding amount to the Cashier Window in the Ground Floor, DOF Building and present the Official Receipt to the Records Officer in the CRMD Window	2.1. Prepare corresponding Order of payment and issue to requestor (for external clients only)	P25.00/ page for certified copy/photo copy P5.00/ page for plain photocopy	3 minutes	<i>Records Officer</i> Central Records Management Division
	2.2. Retrieve the record/document being requested	None	2 minutes	<i>Records Officer</i> Central Records Management Division
	2.3 Photocopy/print the record/document and forward to Chief Administrative Officer	None	2 minutes	<i>Records Officer</i> Central Records Management Division
	2.4. Certify/sign the document	None	2 minutes	<i>Chief Administrative Officer</i>

				Central Records Management Division
3. Receive the requested record/document in the CRMD Window	3.1. Seal and issue to the requesting party.	None	3 minutes	<i>Records Officer</i> Central Records Management Division
TOTAL:			15 minutes	

2. Issuance of Certified Copy and Photocopy of Non-Current Records

As the official repository of all records of the Department, the CRMD safe keeps copies of all transactions prepared by and addressed among its personnel. As such, CRMD issues certified copy/photocopy of all official papers, records or documents existing in its files upon official request and for special type of records, needs prior approval of concerned office.

Office or Division:	Central Administration Office (CAO) - Central Records Management Division (CRMD)			
Classification:	Simple			
Type of Transaction:	G2C- Government-to-Citizen G2B- Government-to-Business G2G- Government-to-Government			
Who may avail:	All			
Checklist of Requirements		Where to Secure		
Written request or Duly accomplished Request Form		Requesting Party or CRMD Window		
One (1) valid government-issued Identification Card		BIR, Post Office, DFA, PSA, SSS, GSIS, PAG-IBIG		
Client Steps	Agency Action	Fees to be paid	Processing time	Personnel Responsible
1. File request or duly accomplished Request Form in the Ground Floor, DOF Building	1.1. Receive and file request	None	2 minutes	<i>Records Officer</i> Central Records Management Division
2. Pay corresponding amount to the Cashier Window in the Ground Floor, DOF Building and present the Official Receipt to the Records Officer in the CRMD Window	2.1. Prepare corresponding Order of payment and issue to requestor (for external clients only)	P25.00/ page for certified copy/ photocopy P5.00/ page for plain photocopy	3 minutes	<i>Records Officer</i> Central Records Management Division
	2.2. Retrieve the record/document being requested	None	6 hours	<i>Records Officer</i> Central Records Management Division
	2.3. Photocopy the record/document, initial and forward to Chief Administrative Officer	None	3 minutes	<i>Records Officer</i> Central Records Management Division

	2.4. Certify/sign the document	None	3 minutes	<i>Chief Administrative Officer</i> Central Records Management Division
3. Receive the requested record/document in the CRMD Window	3.1. Seal and issue to the requesting party.	None	3 minutes	<i>Records Officer</i> Central Records Management Division
TOTAL:			6 hours and 14 minutes	

3. Issuance of Travel Authority (Personal Travel)

Pursuant to Executive Order 459 series of 2005, all government officials and employees seeking authority to travel abroad for personal reasons shall seek approval from their respective heads of agencies, regardless of the length of their travel.

Office or Division:	Central Administration Office (CAO) – Human Resource Management and Development Division (HRMDD) – Performance Management			
Classification:	Simple			
Type of Transaction:	G2G- Government-to-Government			
Who may avail:	All concerned DOF personnel, bureaus and attached agencies			
Checklist of Requirements		Where to Secure		
Request letter of the concerned official/employee recommended by Head of Office/Bureau/ Agency (1 original)		Requesting Party		
Application of Leave for the period covered duly approved by concerned authorities (2 originals) or duly approved Compensatory Time-Off (CTO) for a maximum of (5) consecutive days (1 original)		Requesting Party		
Clearance duly signed by the responsible official that the applicant has no pending administrative cases (1 original)		Requesting Party		
Clearance duly signed by the responsible official that the applicant has no unliquidated cash advance (1 original)		Requesting Party		
Sworn statement of the applicant, attested by the recommending official, stating the following: (1 original) a. Duration of travel, destination and purpose; b. The estimated cost of the trip; c. How the trip will be financed; d. If own account: o Income Tax Return of the applicant for the preceding tax year, (1 photocopy) and e. If on other person's account: o Income Tax Return of the person for the preceding tax year (1 photocopy)		Requesting Party		
Client Steps	Agency Action	Fees to be paid	Processing time	Personnel Responsible
A. Bureau and Attached Agencies				
1. Submit letter request together with the complete documentary requirements to Window/ Receiving section of CRMD	1.1. Receive, barcode, scan and release letter request together with the documentary requirements to the Office of the Secretary	None	10 minutes	<i>Administrative Officer</i> Central Records Management Division

	1.2. Review, evaluate and release letter request together with the documentary requirements for Travel Authority to the office of the Undersecretary of Policy Development and Management Services Group (PDMSG)	None	1 hour	<i>Administrative Officer/Executive Assistant</i> Office of the Secretary
	1.3. Review, barcode, scan and endorse letter request together with the documentary requirements to Human Resource Management and Development Division (HRMDD) for preparation of Travel Authority	None	30 minutes	<i>Executive Assistant I</i> Policy Development and Management Services Group
	1.4. Receive the letter request for Travel Authority including all documentary requirements	None	5 minutes	<i>Administrative Assistant II</i> Human Resource Management and Development Division
	1.5. Review and evaluate completeness of documentary requirements	None	20 minutes	<i>Administrative Assistant II</i> Human Resource Management and Development Division
	1.6. Prepare the Travel Authority	None	20 minutes	<i>Administrative Assistant II</i> Human Resource Management and Development Division
	1.7. Review and affix initial on Travel Authority	None	1 hour	<i>Supervising Administrative Officer/ Chief Administrative Officer</i> Human Resource Management and Development Division
	1.8. Barcode and record initialed Travel Authority in logbook	None	10 minutes	<i>Administrative Assistant II</i> Human Resource

	and release to the office of Central Administration Office (CAO) Director for review and initial			Management and Development Division
	1.9. Review, evaluate and affix initial on Travel Authority of CAO Director	None	1 hour	<i>Director IV</i> Central Administration Office
	1.10. Record and release to the office of Assistant Secretary, Officer-in-Charge of Policy Development and Management Services Group (PDMSG) for affix initial	None	10 minutes	<i>Administrative Officer</i> Central Administration Office
	1.11 Review, evaluate and affix initial of PDMSG, Assistant Secretary, Officer-in-Charge*	None	3 hours	<i>Assistant Secretary</i> Policy Development and Management Services Group
	1.12. Record and release to the office of Undersecretary of Policy Development and Management Services Group (PDMSG) review and sign Travel Authority*	None	5 minutes	<i>Legal Operations Officer</i> Legal Affairs Office
	1.13. Review and sign Travel Authority	None	3 hours and 30 minutes	<i>Undersecretary</i> Policy Development and Management Services Group
	1.14. Record signed Travel Authority and release to Central Records Management Division (CRMD)	None	10 minutes	<i>Administrative Aide</i> Policy Development and Management Services Group
2. Concerned Personnel receive the requested Travel Authority	2.1. CRMD for release to concerned personnel/authorized representative	None	1 day	<i>Administrative Aide</i> Central Records Management Division
TOTAL:			2 days, 3 hours and 30 minutes	

Client Steps	Agency Action	Fees to be paid	Processing time	Personnel Responsible
B. DOF Officials and Employees				
1. Submit letter request together with the complete documentary requirements to receiving section of PDMSG	1.1. Review, barcode, scan and endorse letter request together with the documentary requirements to Human Resource Management and Development Division (HRMDD) for preparation of Travel Authority	None	30 minutes	<i>Executive Assistant I</i> Policy Development and Management Services Group
	1.2. Receive the letter request for Travel Authority including all documentary requirements	None	5 minutes	<i>Administrative Assistant II</i> Human Resource Management and Development Division
	1.3. Review and evaluate completeness of documentary requirements	None	20 minutes	<i>Administrative Assistant II</i> Human Resource Management and Development Division
	1.4. Prepare the Travel Authority	None	20 minutes	<i>Administrative Assistant II</i> Human Resource Management and Development Division
	1.5. Review and affix initial on Travel Authority	None	1 hour	<i>Supervising Administrative Officer/ Chief Administrative Officer</i> Human Resource Management and Development Division
	1.6. Barcode and record initialed Travel Authority in logbook and release to the office of Central Administration Office (CAO) Director for review and initial	None	10 minutes	<i>Administrative Assistant II</i> Human Resource Management and Development Division
	1.7. Review and affix initial on Travel Authority of CAO Director	None	1 hour	<i>Director IV</i> Central Administration Office



	1.8. Record and release to the office of Assistant Secretary, Officer-in-Charge of Policy Development and Management Services Group (PDMSG) for affix initial	None	10 minutes	<i>Administrative Officer</i> Central Administration Office
	1.9. Record and release to the office of Undersecretary of Policy Development and Management Services Group (PDMSG) review and sign Travel Authority*	None	3 hours	<i>Assistant Secretary</i> Policy Development and Management Services Group
	1.10. Record and release to the office of Undersecretary of Policy Development and Management Services Group (PDMSG) review and sign Travel Authority*	None	5 minutes	<i>Legal Operations Officer</i> Legal Affairs Office
	1.11. Review and sign Travel Authority	None	3 hours and 30 minutes	<i>Undersecretary</i> Policy Development and Management Services Group
	1.12. Record signed Travel Authority and release to Central Records Management Division (CRMD)	None	10 minutes	<i>Administrative Aide</i> Policy Development and Management Services Group
2. Concerned Personnel receive the requested Travel Authority	2.1. CRMD for release to concerned personnel/authorized representative	None	1 day	<i>Administrative Aide</i> Central Records Management Division
TOTAL:			2 days, 2 hours and 20 minutes	

**As per Office Order 097.2021, beginning June 16, 2021, all documents routed for the PDMSG Undersecretary shall be routed first to the newly appointed PDMSG Assistant Secretary. This resulted in two (2) additional agency actions/steps and one (1) additional signatory*



4. Issuance of Travel Authority and Endorsement to DFA/OP

The HRMDD is responsible for the preparation of the Travel Authority and Endorsement to be issued by the Department, authorizing personnel to attend foreign official commitments.

Office or Division:	Central Administration Office (CAO) – Human Resource Management and Development Division (HRMDD)			
Classification:	Simple			
Type of Transaction:	G2G- Government-to-Government			
Who may avail:	All concerned DOF personnel, bureaus and attached agencies			
Checklist of Requirements		Where to Secure		
Duly Accomplished Request for Travel Authority Form		DOF / Human Resource Management and Development Division - Scholarship and Official Travel		
Invitation		Inviting party		
Client Steps	Agency Action	Fees to be paid	Processing time	Personnel Responsible
C. Bureau and Other Attached Agencies				
1. Submit Request for Travel Authority to HRMDD	1.1. Receive request and forward to Office of the Secretary	None	2 minutes	<i>Administrative Assistant II</i> Central Records Management Division
	1.2. Receive request, review for approval and release to PDMSG	None	2 minutes	<i>Administrative Assistant II, Secretary</i> Office of the Secretary
	1.3. Receive request, review and forward to CAO	None	2 minutes	<i>Administrative Assistant II, Undersecretary</i> Policy Development and Management Services Group
	1.4. Review request, review and forward to HRMDD	None	2 minutes	<i>Administrative Assistant II, Director IV</i> Central Administration Office
	1.5. Receive request	None	2 minutes	<i>Administrative Assistant II</i> Human Resource Management and Development Division
	1.6. Check/evaluate completeness of required documents	None	2 minutes	<i>Administrative Officer</i> Human Resource Management and Development Division
	1.7. Prepare Travel Authority, Endorsement to DFA and OP (if needed)	None	10 minutes	<i>Administrative Officer</i> Human Resource Management and Development Division



	1.8. Review and affix initial	None	7 minutes	<i>Administrative Officer V, Supervising Administrative Officer, Chief Administrative Officer</i> Human Resource Management and Development Division
	1.9. Record initialed documents and release to CAO	None	5 minutes	<i>Administrative Assistant II</i> Human Resource Management and Development Division
	1.10. Review and affix initial	None	5 minutes	<i>Director IV</i> Central Administration Office
	1.11. Record initialed documents and release to PDMSG	None	2 minutes	<i>Administrative Assistant II</i> Human Resource Management and Development Division
	1.12. Review and affix initial*	None	5 minutes	<i>Assistant Secretary</i> Policy Development and Management Services Group
	1.13. Record initialed documents and release to PDMSG*	None	2 minutes	<i>Administrative Assistant II</i> Policy Development and Management Services Group
	1.14. Review and sign	None	5 minutes	<i>Undersecretary</i> Policy Development and Management Services Group
	1.15. Release Travel Authority to CRMD	None	2 minutes	<i>Administrative Assistant II</i> Human Resource Management and Development Division
2. Request CRMD counter for the copy of the Travel Authority	2.1. Give the copy of Travel Authority to requesting client	None	2 minutes	<i>Administrative Assistant II</i> Central Records Management Division
TOTAL:			57 minutes	
B. DOF Officials				
1. Submit Request for Travel Authority to HRMDD	1.1. Receive request, review for approval and release to PDMSG	None	2 minutes	<i>Administrative Assistant II, Secretary</i> Office of the Secretary
	1.2. Receive request, review and forward to CAO	None	2 minutes	<i>Administrative Assistant II, Undersecretary</i> Policy Development

				and Management Services Group
	1.3. Review request, review and forward to HRMDD	None	2 minutes	<i>Administrative Assistant II, Director IV</i> Central Administration Office
	1.4. Receive request	None	2 minutes	<i>Administrative Assistant II</i> Human Resource Management and Development Division
	1.5. Check/evaluate completeness of required documents	None	2 minutes	<i>Administrative Officer</i> Human Resource Management and Development Division
	1.6. Prepare Travel Authority, Endorsement to DFA and OP (if needed)	None	10 minutes	<i>Administrative Officer</i> Human Resource Management and Development Division
	1.7. Review and affix initial	None	7 minutes	<i>Administrative Officer V, Supervising Administrative Officer, Chief Administrative Officer</i> Human Resource Management and Development Division
	1.8. Record initialed documents and release to CAO	None	5 minutes	<i>Administrative Assistant II</i> Human Resource Management and Development Division
	1.9. Review and affix initial	None	5 minutes	<i>Director IV</i> Central Administration Office
	1.10. Record initialed documents and release to PDMSG	None	2 minutes	<i>Administrative Assistant II</i> Human Resource Management and Development Division
	1.11. Review and affix initial	None	5 minutes	<i>Assistant Secretary</i> Policy Development and Management Services Group
	1.12. Record initialed documents and release to PDMSG	None	2 minutes	<i>Administrative Assistant II</i> Policy Development and Management



				Services Group
	1.13. Review and sign	None	5 minutes	<i>Undersecretary</i> Policy Development and Management Services Group
	1.14. Release Travel Authority to CRMD	None	2 minutes	<i>Administrative Assistant II</i> Human Resource Management and Development Division
2. Request CRMD counter for the copy of the Travel Authority	2.1. Give the copy of Travel Authority to requesting client	None	2 minutes	<i>Administrative Assistant II</i> Central Records Management Division
TOTAL:			55 minutes	
C. DOF Employees				
1. Submit Request for Travel Authority to HRMDD	1.1 Receive request, review and forward to CAO	None	2 minutes	<i>Administrative Assistant II, Undersecretary</i> Policy Development and Management Services Group
	1.1.1 Review request, review and forward to HRMDD	None	2 minutes	<i>Administrative Assistant II, Director IV</i> Central Administration Office
	1.1.2 Receive request	None	2 minutes	<i>Administrative Assistant II</i> Human Resource Management and Development Division
	1.1.3 Check/evaluate completeness of required documents	None	2 minutes	<i>Administrative Officer</i> Human Resource Management and Development Division
	1.1.4 Prepare Travel Authority, Endorsement to DFA and OP (if needed)	None	10 minutes	<i>Administrative Officer</i> Human Resource Management and Development Division
	1.1.5 Review and affix initial	None	7 minutes	<i>Administrative Officer V, Supervising Administrative Officer, Chief Administrative Officer</i> Human Resource Management and Development Division
	1.1.6 Record initialed documents and release to CAO	None	5 minutes	<i>Administrative Assistant II</i> Human Resource



				Management and Development Division
	1.1.7 Review and affix initial	None	5 minutes	<i>Director IV</i> Central Administration Office
	1.1.8 Record initialed documents and release to PDMSG	None	2 minutes	<i>Administrative Assistant II</i> Human Resource Management and Development Division
	1.1.9 Review and affix initial	None	5 minutes	<i>Assistant Secretary</i> Policy Development and Management Services Group
	1.1.10. Record initialed documents and release to PDMSG	None	2 minutes	<i>Administrative Assistant II</i> Policy Development and Management Services Group
	1.1.11 Review and sign	None	5 minutes	<i>Undersecretary</i> Policy Development and Management Services Group
	1.1.12 Release Travel Authority to CRMD	None	2 minutes	<i>Administrative Assistant II</i> Human Resource Management and Development Division
2. Request CRMD counter for the copy of the Travel Authority	2.1 Give the copy of Travel Authority to requesting client	None	2 minutes	<i>Administrative Assistant II</i> Central Records Management Division
TOTAL:			53 minutes	

**As per Office Order 097.2021, beginning June 16, 2021, all documents routed for the PDMSG Undersecretary shall be routed first to the newly appointed PDMSG Assistant Secretary. This resulted in two (2) additional agency actions/steps and one (1) additional signatory*



Policy Development and Management Services Group

Central Financial Management Office (PDMSG - CFMO)

Internal and External Service

1. Issuance of Tax Certificate on Tax Deducted from Suppliers and Remitted to BIR

The CFMO - Accounting Division issues Tax Certificate on Tax Deducted from Suppliers and Remitted to BIR for government money payment (GMP/VAT) and expanded withholding tax (EWT) deducted on payments made to various suppliers/consultants/contractors and remitted to BIR supported by BIR Form 2307.

Office or Division:	Central Financial Management Office (CFMO) - Accounting Division			
Classification:	Simple			
Type of Transaction:	G2C- Government-to-Citizen G2B- Government-to-Business G2G- Government-to-Government			
Who may avail:	Suppliers/Contractors/Consultants/Job Order employees			
Checklist of Requirements		Where to Secure		
Duly accomplished Document Request Slip		Accounting Division		
Client Steps	Agency Action	Fees to be paid	Processing time	Personnel Responsible
1. File/submit duly accomplished Document Request Slip in the Disbursement and Remittance Section, Accounting Division	1.1. Review completeness of information received in the Document Request Slip and accuracy of the tax withheld in the Disbursement Voucher.	None	22 minutes	<i>Accountant I</i> Accounting Division
	1.2. Produce BIR Form 2307, and affix initials and signature thereon.	None	8 minutes	<i>Accountant I / Chief Accountant</i> Accounting Division
2. Receive BIR Forms 2307 and sign on the logbook of the Disbursement and Remittance Section, Accounting Division	2.1. Issue signed BIR Form 2307 to the requesting person	None	3 minutes	<i>Accountant I</i> Accounting Division
TOTAL:			33 minutes	



**Policy Development and Management Services
Group**

**Central Management Information Office
(PDMSG - CMIO)**

Internal Service

1. Preventive Maintenance

To ensure availability and performance of ICT assets in its functional state, maintenance of the following ICT assets at regular time intervals shall be in placed:

- **Data Center Facilities** such as power generator sets, cooling systems, enclosures, electrical systems, structured cabling systems, surveillance systems, uninterruptible power supplies, fire suppressions, and security equipment;
- **Data Center Equipment** whether onsite (data center) or off-site (disaster recovery site), such as physical servers, storage devices, and network appliances (firewalls, switches, hubs, bridges, routers, access points);
- **Computing Devices** such as desktop and laptop computers;
- **Computing Peripherals** such as printers, scanners, barcode devices, and personal communication devices;
- Facilities Equipment and Special Devices such as video conferencing equipment, PABX equipment, smart televisions, projectors, bulletin boards, access security system, biometric devices, and digital clocks.

Office or Division:	Central Management Information Office (CMIO)			
Classification:	Highly Technical			
Type of Transaction:	G2G- Government-to-Government			
Who may avail:	DOF Employees, guests and contractors			
Checklist of Requirements		Where to Secure		
Duly accomplished form as approved by the supervisor		CMIO		
DOF issued ID for identification		-		
Identification for DOF issued equipment				
Client Steps	Agency Action	Fees to be paid	Processing Time	Personnel Responsible
Preventive Maintenance: Low Complexity				
There is no Client Step required since this is a scheduled and planned activity of CMIO.	<p>1.1. Create, develop, or update documented schedule/plan of activities.</p> <p>Prepare document forms such as the following:</p> <ul style="list-style-type: none"> • Inventory of equipment or any ICT related assets • Checklist of task to be performed • Required forms • For task requiring client coordination, 	None	24 hours	Level 3 Service Engineer

	prepare and disseminate memo regarding the approved scheduled/planned activities if necessary.			
	1.2. Perform necessary task or activities according to procedure per required process.	None	38 hours (varies depending on the equipment)	Level 1 Service Engineer Level 2 Service Engineer
	1.3. Encode/update recording and monitoring log sheet if necessary.	None	5 hours	Level 1 Service Engineer Level 2 Service Engineer
	1.4. Verify if necessary tasks and activities are done according to the schedule/plan or as the procedure stated.	None	5 hours	Level 2 Service Engineer Level 3 Service Engineer
TOTAL:			72 Working Hours*	

Client Steps	Agency Action	Fees to be paid	Processing Time	Personnel Responsible
Preventive Maintenance: Medium Complexity				
There is no Client Step required since this is a scheduled and planned activity of CMIO.	1.1. Create, develop, or update documented schedule/plan of activities. Prepare document forms such as the following: <ul style="list-style-type: none"> • Inventory of equipment or any ICT related assets • Checklist of task to be performed • Required forms • For task requiring client coordination, prepare and 	None	48 hours	Level 3 Service Engineer

	disseminate memo regarding the approved scheduled/planned activities if necessary.			
	1.2. Perform necessary task or activities according to procedure per required process.	None	96 hours (<i>varies depending on the equipment being maintained</i>)	Level 1 Service Engineer Level 2 Service Engineer
	1.3. Encode/update recording and monitoring log sheet if necessary.	None	12 hours	Level 1 Service Engineer Level 2 Service Engineer
	1.4. Verify if necessary tasks and activities are done according to the schedule/plan or as the procedure stated.	None	12 hours	Level 2 Service Engineer Level 3 Service Engineer
TOTAL:			168 Working Hours*	
Client Steps	Agency Action	Fees to be paid	Processing Time	Personnel Responsible
Preventive Maintenance: High Complexity				
There is no Client Step required since this is a scheduled and planned activity of CMIO.	<p>Create, develop, or update documented schedule/plan of activities.</p> <p>Prepare document forms such as the following:</p> <ul style="list-style-type: none"> • Inventory of equipment or any ICT related assets • Checklist of task to be performed • Required forms • For task requiring client coordination, 	None	72 hours	Level 3 Service Engineer

	prepare and disseminate memo regarding the approved scheduled/planned activities if necessary.			
	Perform necessary task or activities according to procedure per required process.	None	324 hours (varies depending on the equipment being PM)	Level 1 Service Engineer Level 2 Service Engineer
	Encode/update recording and monitoring log sheet if necessary.	None	42 hours	Level 1 Service Engineer Level 2 Service Engineer
	Verify if necessary tasks and activities are done according to the schedule/plan or as the procedure stated.	None	42 hours	Level 2 Service Engineer Level 3 Service Engineer
TOTAL:			480 Working Hours*	

* The service exceeds the prescribed rule (3-7-20) of working days due to its complexity and technicality which requires extensive assessment depending on the issue and concern raised.

2. Incident Management

Provide preventive and proactive service level support to ensure systematic hierarchical response to handle incident requests with the goal of restoring the service with minimal impact to end-users and the Department.

Office or Division:	Central Management Information Office (CMIO)			
Classification:	Simple, Complex and Highly Technical			
Type of Transaction:	G2G- Government-to-Government			
Who may avail:	DOF Employees, guests and contractors			
Checklist of Requirements		Where to Secure		
Duly accomplished form as approved by the supervisor		CMIO		
DOF issued ID for identification		-		
Identification for DOF issued equipment				
Client Steps	Agency Action	Fees to be paid	Processing Time	Personnel Responsible
Incident Management: Low Complexity				
1. Raise issue and concern through different sources (e.g. calls, emails, text messages, walk-ins, etc.)	1.1. Encodes the issue/concern details to the Helpdesk System. The following procedure/s are done in the background by the Helpdesk System: Get the timestamp of the request; and Generate a ticket number.	None	1 hour	Level 1 Service Engineer
	1.2. Validates the issue/concern of the requestor and solves the request by looking for solution if any from the knowledge-based module in the Helpdesk system. Generate request form for supervisor's approval if necessary.	None	1 hour	Level 1 Service Engineer
	1.3. a. If the issue/concern is solved the	None	3 hours	Level 1 Service Engineer

	<p>issue/concern is considered closed.</p> <p>b. If the issue/concern can't be solved by the Level 1 Service Engineer, the issue/concern is elevated to Level 2 Service Engineer. The following procedure/s are done in the background by the Helpdesk System:</p> <ul style="list-style-type: none"> • Ticket is moved to the Helpdesk Level 2 request pool; and • Notify the Level 2 engineers through email. <p>Input additional information to the helpdesk by the person responsible.</p>			
	1.4. Solves the issue/concern and update the IT Helpdesk System.	None	3 hours	Level 1 Service Engineer
TOTAL:			8 Working hours	
Client Steps	Agency Action	Fees to be paid	Processing Time	Personnel Responsible
Incident Management: Medium Complexity				
1. Raise issue and concern through different sources (e.g. calls, emails, text messages, walk-ins, etc.)	<p>1.1. Encodes the issue/concern details to the Helpdesk System.</p> <p>The following procedure/s are done in the background by the Helpdesk System:</p>	None	1 hour	Level 1 Service Engineer

	Get the timestamp of the request; and Generate a ticket number.			
	1.2. Validates the issue/concern of the requestor and solves the request by looking for solution if any from the knowledge-based module in the Helpdesk system. Generate request form for supervisor's approval if necessary.	None	2 hours	Level 1 Service Engineer
	<p>1.3.</p> <p>a. If the issue/concern is solved the issue/concern is considered closed.</p> <p>b. If the issue/concern can't be solved by the Level 1 Service Engineer, the issue/concern is elevated to Level 2 Service Engineer. The following procedure/s are done in the background by the Helpdesk System:</p> <ul style="list-style-type: none"> • Ticket is moved to the Helpdesk Level 2 request pool; and • Notify the Level 2 engineers through email. <p>Input additional information to the helpdesk by the person responsible.</p>	None	8 hours	Level 1 Service Engineer

	1.4. Get issue/concern from the Level 2 request pool.	None	20 hours	Level 2 Service Engineer
	<p>1.5.</p> <p>a. If the issue/concern is solved the issue/concern is considered closed.</p> <p>b. If the issue/concern can't be solved by the Level 2 Service Engineer, the issue/concern is elevated to Level 3 Service Engineer.</p> <p>The following procedure/s are done in the background by the Helpdesk System:</p> <ul style="list-style-type: none"> • Ticket is moved to the Helpdesk Level 3 request pool; and • Notify the Level 3 engineers through email <p>Input additional information to the helpdesk by the person responsible.</p>	None	24 hours	Level 2 Service Engineer
	1.6. Solves the issue/concern and update the IT Helpdesk System.	None	1 hour	Level 2 Service Engineer
TOTAL:			56 Working Hours	
Client Steps	Agency Action	Fees to be paid	Processing Time	Personnel Responsible
Incident Management: High Complexity				
1. Raise issue and concern through different sources (e.g. calls, emails, text messages, walk-ins, etc.)	<p>1.1. Encodes the issue/concern details to the Helpdesk System.</p> <p>The following procedure/s are done</p>	None	1 hour	Level 1 Service Engineer

	in the background by the Helpdesk System: Get the timestamp of the request; and Generate a ticket number.			
	1.2. Validates the issue/concern of the requestor and solves the request by looking for solution if any from the knowledge-based module in the Helpdesk system. Generate request form for supervisor's approval if necessary.	None	2 hours	Level 1 Service Engineer
	<p>1.3.</p> <p>a. If the issue/concern is solved the issue/concern is considered closed.</p> <p>b. If the issue/concern can't be solved by the Level 1 Service Engineer, the issue/concern is elevated to Level 2 Service Engineer. The following procedure/s are done in the background by the Helpdesk System:</p> <ul style="list-style-type: none"> • Ticket is moved to the Helpdesk Level 2 request pool; and • Notify the Level 2 engineers through email. <p>Input additional information to the helpdesk by the person responsible.</p>	None	20 hours	Level 1 Service Engineer

	1.4. Get issue/concern from the Level 2 request pool.	None	25 hours	Level 2 Service Engineer
	<p>1.5.</p> <p>a. If the issue/concern is solved the issue/concern is considered closed.</p> <p>b. If the issue/concern can't be solved by the Level 2 Service Engineer, the issue/concern is elevated to Level 3 Service Engineer.</p> <p>The following procedure/s are done in the background by the Helpdesk System:</p> <ul style="list-style-type: none"> • Ticket is moved to the Helpdesk Level 3 request pool; and • Notify the Level 3 engineers through email <p>Input additional information to the helpdesk by the person responsible.</p>	None	30 hours	Level 2 Service Engineer
	1.6. Get issue/concern from the Level 3 request pool.	None	1 hour	Level 3 Service Engineer
	<p>1.7. Solves the request of the requestor by:</p> <ul style="list-style-type: none"> • Validation and identification of the issue; • Brainstorming and formulation of proposed solution; • Evaluation, selection and execution of the proposed solution; 	None	40 hours	Level 3 Service Engineer



	<ul style="list-style-type: none">• Assessment of the provided solution; and• Document the applied solution.			
	1.8. Solves the issue/concern and update the IT Helpdesk System.	None	1 hour	Level 3 Service Engineer
TOTAL:			120 Working Hours	

3. ICT Services Administration

Administration of the following ICT Services:

- Website, Email, User Account, Password, Application Systems, Database, Data Backup and Recovery, Network, Virtual Server, Bring Your Own Device, Remote Access, Internet and Proxy, PABX

Office or Division:	Central Management Information Office (CMIO)			
Classification:	Simple			
Type of Transaction:	G2G- Government-to-Government			
Who may avail:	DOF Employees, guests and contractors			
Checklist of Requirements		Where to Secure		
Duly accomplished form as approved by the supervisor		CMIO		
DOF issued ID for identification		-		
Identification for DOF issued equipment				
Client Steps	Agency Action	Fees to be paid	Processing Time	Personnel Responsible
ICT Services Administration: Low Complexity				
1. Raise issue and concern through different sources (e.g. calls, emails, text messages, walk-ins, etc.)	1.1. Encodes the issue/concern details to the Helpdesk System. The following procedure/s are done in the background by the Helpdesk System: Get the timestamp of the request; and Generate a ticket number.	None	10 Minutes	Level 1 Service Engineer
	1.2. Validates the issue/concern of the requestor and solves the request by looking for solution if any from the knowledge-based module in the Helpdesk system. Generate request form for supervisor's approval if necessary.	None	15 Minutes	Level 1 Service Engineer
	1.3. a. If the issue/concern is solved the	None	30 Minutes	Level 1 Service Engineer

	<p>issue/concern is considered closed.</p> <p>b. If the issue/concern can't be solved by the Level 1 Service Engineer, the issue/concern is elevated to Level 2 Service Engineer. The following procedure/s are done in the background by the Helpdesk System:</p> <ul style="list-style-type: none"> • Ticket is moved to the Helpdesk Level 2 request pool; and • Notify the Level 2 engineers through email. <p>Input additional information to the helpdesk by the person responsible.</p>			
	1.4. Solves the issue/concern and update the IT Helpdesk System.	None	5 Minutes	Level 1 Service Engineer
TOTAL:			1 Working hour	
Client Steps	Agency Action	Fees to be paid	Processing Time	Personnel Responsible
ICT Services Administration: Medium Complexity				
1. Raise issue and concern through different sources (e.g. calls, emails, text messages, walk-ins, etc.)	<p>1.1. Encodes the issue/concern details to the Helpdesk System.</p> <p>The following procedure/s are done in the background by the Helpdesk System:</p>	None	10 Minutes	Level 1 Service Engineer

	Get the timestamp of the request; and Generate a ticket number.			
	1.2. Validates the issue/concern of the requestor and solves the request by looking for solution if any from the knowledge-based module in the Helpdesk system. Generate request form for supervisor's approval if necessary.	None	15 Minutes	Level 1 Service Engineer
	<p>1.3.</p> <p>a. If the issue/concern is solved the issue/concern is considered closed.</p> <p>b. If the issue/concern can't be solved by the Level 1 Service Engineer, the issue/concern is elevated to Level 2 Service Engineer. The following procedure/s are done in the background by the Helpdesk System:</p> <ul style="list-style-type: none"> • Ticket is moved to the Helpdesk Level 2 request pool; and • Notify the Level 2 engineers through email. <p>Input additional information to the helpdesk by the person responsible.</p>	None	30 Minutes	Level 1 Service Engineer

	1.4. Get issue/concern from the Level 2 request pool.	None	10 Minutes	Level 2 Service Engineer
	<p>1.5.</p> <p>a. If the issue/concern is solved the issue/concern is considered closed.</p> <p>b. If the issue/concern can't be solved by the Level 2 Service Engineer, the issue/concern is elevated to Level 3 Service Engineer.</p> <p>The following procedure/s are done in the background by the Helpdesk System:</p> <ul style="list-style-type: none"> • Ticket is moved to the Helpdesk Level 3 request pool; and • Notify the Level 3 engineers through email <p>Input additional information to the helpdesk by the person responsible.</p>	None	180 Minutes	Level 2 Service Engineer
	1.6. Solves the issue/concern and update the IT Helpdesk System.	None	5 Minutes	Level 2 Service Engineer
TOTAL:			4 Working Hours and 10 Working minutes	
Client Steps	Agency Action	Fees to be paid	Processing Time	Personnel Responsible
ICT Services Administration: High Complexity				
1. Raise issue and concern through different sources (e.g.	1.1. Encodes the issue/concern details to the Helpdesk System.	None	10 Minutes	Level 1 Service Engineer

calls, emails, text messages, walk-ins, etc.)	The following procedure/s are done in the background by the Helpdesk System: Get the timestamp of the request; and Generate a ticket number.			
	1.2. Validates the issue/concern of the requestor and solves the request by looking for solution if any from the knowledge-based module in the Helpdesk system. Generate request form for supervisor's approval if necessary.	None	15 Minutes	Level 1 Service Engineer
	1.3. a. If the issue/concern is solved the issue/concern is considered closed. b. If the issue/concern can't be solved by the Level 1 Service Engineer, the issue/concern is elevated to Level 2 Service Engineer. The following procedure/s are done in the background by the Helpdesk System: <ul style="list-style-type: none"> • Ticket is moved to the Helpdesk Level 2 request pool; and • Notify the Level 2 engineers through email. Input additional information to the	None	30 Minutes	Level 1 Service Engineer

	helpdesk by the person responsible.			
	1.4. Get issue/concern from the Level 2 request pool.	None	10 Minutes	Level 2 Service Engineer
	<p>1.5.</p> <p>a. If the issue/concern is solved the issue/concern is considered closed.</p> <p>b. If the issue/concern can't be solved by the Level 2 Service Engineer, the issue/concern is elevated to Level 3 Service Engineer.</p> <p>The following procedure/s are done in the background by the Helpdesk System:</p> <ul style="list-style-type: none"> • Ticket is moved to the Helpdesk Level 3 request pool; and • Notify the Level 3 engineers through email <p>Input additional information to the helpdesk by the person responsible.</p>	None	180 Minutes	Level 2 Service Engineer
	1.6. Get issue/concern from the Level 3 request pool.	None	10 Minutes	Level 3 Service Engineer
	<p>1.7. Solves the request of the requestor by:</p> <ul style="list-style-type: none"> • Validation and identification of the issue; • Brainstorming and formulation of proposed solution; • Evaluation, selection and 	None	300 Minutes	Level 3 Service Engineer

	execution of the proposed solution; • Assessment of the provided solution; and • Document the applied solution.			
	1.8. Solves the issue/concern and update the IT Helpdesk System.	None	5 Minutes	Level 3 Service Engineer
TOTAL:			9 Working Hours and 30 Working minutes	

4. Systems Development

Modification of existing in-housed developed information systems. Excluding system request which requires new or additional modules, major changes to features and functionalities, and enhancements which necessitates the extensive process of systems development and analysis, creation or change in database structure, and systems testing.

Office or Division:	Central Management Information Office (CMIO)			
Classification:	Highly Technical			
Type of Transaction:	G2G- Government-to-Government			
Who may avail:	DOF Employees			
Checklist of Requirements		Where to Secure		
Duly accomplished form as approved by the supervisor		CMIO		
		-		
Client Steps	Agency Action	Fees to be paid	Processing Time	Personnel Responsible
Systems Development: High Complexity				
<p>1. Raise issue and concern through the following: (calls, emails, text messages, walk-ins, etc.)</p> <p>A functional business owner must first make a request in writing and send it to the IT Helpdesk via email to it_esdd@dof.gov.ph</p>	<p>1.1. All systems change requests shall undergo an approval process to be assessed and recommended by ESDD and signed by the Director of CMIO. The change request shall include:</p> <ul style="list-style-type: none"> • Date of request • Incident report or functional modification desired • Description and reason of the requested change • The system(s) involved • The functional business units affected • Technical validation and impact analysis of the request • Recommendation and Approval 	None	60 Hours	Level 1 Service Engineer

	<p>1.2. Analysis will include but is not limited to:</p> <ul style="list-style-type: none"> • Develop specification requirements • Determining impact of change to all functional business units • Determining impact to system performance • Determining impact of integration (if applicable) • Plan for ensuring sustainability • Consider best practices • Technical design and review based on approved requirements • Communicate proposed change, implement, test and obtain written sign-off for the systems specification requirements 	None	750 Hours	Level 2 Service Engineer
	<p>1.3. The code changes will be performed in the development environment and significant changes within the environment shall follow the guidelines established in the ESDD systems development lifecycle methodology which will include but not limited to:</p> <ul style="list-style-type: none"> • Develop an implementation 	None	1480 Hours	Level 2 Service Engineer

	<p>project and task plan</p> <ul style="list-style-type: none"> • Identify build and code validation activities • Coordinate with Database and Network Administrators • Develop and code the user interface and backend script • Perform code backup and version control plan from Local to Git • Perform code test restoration from Git to different environments (Local, QA and Prod) • Perform system backup procedure from Local to Staging Server • Develop version and custom impact controls • Perform unit and system testing with documented results 			
	<p>1.4. The testing specialist will develop a test plan which will be used by the functional business test user/s during the user acceptance test. A scheduled UAT activity shall be performed to assess relevant business processes affected by the change. Testing shall run in the UAT environment and will include but not limited to:</p>	None	750 Hours	<p>Level 2 Service Engineer</p> <p>Level 3 Service Engineer</p>

	<ul style="list-style-type: none"> • Functionality testing • Assess impact on operations and security • Verify that only intended and approved changes were made • Communicate testing results and/or needed modification to responsible Application Developer • Provide documented test results • Provide written sign-off 			
	<p>1.5. Documentation will be included but is not limited to:</p> <ul style="list-style-type: none"> • Change specification/requirements • Approved and accepted change specification/requirements • Code changes documentation • End user documentation (when appropriate) • Information Systems Document Version Control 	None	60 Hours	<p>Level 1 Service Engineer</p> <p>Level 2 Service Engineer</p>
	<p>1.6. A notification email advisory by the Enterprise Systems Development Division (ESDD) to the functional business user/s, Database Administrator, Network Administrator and the CMIO- Director on the</p>	None	60 Hours	<p>Level 1 Service Engineer</p> <p>Level 2 Service Engineer</p>

	<p>proposed publishing and launching of the newly updated information system. Included are the activities of the systems pre-roll out implementation such as:</p> <ul style="list-style-type: none"> • migration plan from UAT to Prod activity • systems release schedule activity • systems sign-off copy • systems documentation (if applicable) • post-change review <p>After the systems release, the ESDD will conduct a semi-annual post-change review and assessment to determine any necessary adjustments of the system.</p>			
TOTAL:			3160 Working Hours (132 Working Days)*	

** The service exceeds the prescribed rule (3-7-20) of working days due to its complexity and technicality which requires extensive assessment depending on the issue and concern raised.*

5. ICT Equipment Management

Repairs and physical movement of computing of

Computing Devices and **Peripherals** such as Desktop and Laptop Computers, Printers, Scanners, Barcode Devices

Facilities Equipment and **Special Devices** such as Video Conferencing Equipment, PABX Equipment, Smart Televisions, Projectors, Access Security System, Biometric Devices

Office or Division:	Central Management Information Office (CMIO)			
Classification:	Simple			
Type of Transaction:	G2G- Government-to-Government			
Who may avail:	DOF Employees, guests and contractors			
Checklist of Requirements		Where to Secure		
Duly accomplished form as approved by the supervisor		CMIO		
DOF issued ID for identification		-		
Identification for DOF issued equipment				
Client Steps	Agency Action	Fees to be paid	Processing Time	Personnel Responsible
ICT Equipment Management: Low Complexity				
1. Raise issue and concern through different sources (e.g. calls, emails, text messages, walk-ins, etc.)	1.1. Encodes the issue/concern details to the Helpdesk System. The following procedure/s are done in the background by the Helpdesk System: Get the timestamp of the request; and Generate a ticket number.	None	10 Minutes	Level 1 Service Engineer
	1.2. Validates the issue/concern of the requestor and solves the request by looking for solution if any from the knowledge-based module in the Helpdesk system. Generate request form for supervisor's approval if necessary.	None	15 Minutes	Level 1 Service Engineer

	<p>1.3.</p> <p>a.If the issue/concern is solved the issue/concern is considered closed.</p> <p>b. If the issue/concern can't be solved by the Level 1 Service Engineer, the issue/concern is elevated to Level 2 Service Engineer. The following procedure/s are done in the background by the Helpdesk System:</p> <ul style="list-style-type: none"> • Ticket is moved to the Helpdesk Level 2 request pool; and • Notify the Level 2 engineers through email. <p>Input additional information to the helpdesk by the person responsible.</p>	None	30 Minutes	Level 1 Service Engineer
	1.4. Solves the issue/concern and update the IT Helpdesk System.	None	5 Minutes	Level 1 Service Engineer
TOTAL:			1 Working hour	
Client Steps	Agency Action	Fees to be paid	Processing Time	Personnel Responsible
ICT Equipment Management: Medium Complexity				
1. Raise issue and concern through different sources (e.g. calls, emails, text messages, walk-ins, etc.)	<p>1.1. Encodes the issue/concern details to the Helpdesk System.</p> <p>The following procedure/s are done</p>	N/A	10 Minutes	Level 1 Service Engineer

	in the background by the Helpdesk System: Get the timestamp of the request; and Generate a ticket number.			
	1.2. Validates the issue/concern of the requestor and solves the request by looking for solution if any from the knowledge-based module in the Helpdesk system. Generate request form for supervisor's approval if necessary.	N/A	15 Minutes	Level 1 Service Engineer
	<p>1.3.</p> <p>a. If the issue/concern is solved the issue/concern is considered closed.</p> <p>b. If the issue/concern can't be solved by the Level 1 Service Engineer, the issue/concern is elevated to Level 2 Service Engineer. The following procedure/s are done in the background by the Helpdesk System:</p> <ul style="list-style-type: none"> • Ticket is moved to the Helpdesk Level 2 request pool; and • Notify the Level 2 engineers through email. <p>Input additional information to the helpdesk by the person responsible.</p>	N/A	30 Minutes	Level 1 Service Engineer

	1.4. Get issue/concern from the Level 2 request pool.	N/A	10 Minutes	Level 2 Service Engineer
	<p>1.5. If the issue/concern is solved the issue/concern is considered closed.</p> <p>If the issue/concern can't be solved by the Level 2 Service Engineer, the issue/concern is elevated to Level 3 Service Engineer.</p> <p>The following procedure/s are done in the background by the Helpdesk System:</p> <ul style="list-style-type: none"> • Ticket is moved to the Helpdesk Level 3 request pool; and • Notify the Level 3 engineers through email <p>Input additional information to the helpdesk by the person responsible.</p>	N/A	180 Minutes	Level 2 Service Engineer
	1.6. Solves the issue/concern and update the IT Helpdesk System.	N/A	5 Minutes	Level 2 Service Engineer
TOTAL:			4 Working Hours and 10 Working minutes	
Client Steps	Agency Action	Fees to be paid	Processing Time	Personnel Responsible
ICT Equipment Management: High Complexity				
1. Raise issue and concern through different sources (e.g. calls, emails, text	1.1. Encodes the issue/concern details to the Helpdesk System.	N/A	10 Minutes	Level 1 Service Engineer

messages, walk-ins, etc.)	The following procedure/s are done in the background by the Helpdesk System: Get the timestamp of the request; and Generate a ticket number.			
	1.2. Validates the issue/concern of the requestor and solves the request by looking for solution if any from the knowledge-based module in the Helpdesk system. Generate request form for supervisor's approval if necessary.	N/A	15 Minutes	Level 1 Service Engineer
	1.3. a. If the issue/concern is solved the issue/concern is considered closed. b. If the issue/concern can't be solved by the Level 1 Service Engineer, the issue/concern is elevated to Level 2 Service Engineer. The following procedure/s are done in the background by the Helpdesk System: <ul style="list-style-type: none"> • Ticket is moved to the Helpdesk Level 2 request pool; and • Notify the Level 2 engineers through email. Input additional information to the	N/A	30 Minutes	Level 1 Service Engineer

	helpdesk by the person responsible.			
	1.4. Get issue/concern from the Level 2 request pool.	N/A	10 Minutes	Level 2 Service Engineer
	<p>1.5.</p> <p>a. If the issue/concern is solved the issue/concern is considered closed.</p> <p>b. If the issue/concern can't be solved by the Level 2 Service Engineer, the issue/concern is elevated to Level 3 Service Engineer.</p> <p>The following procedure/s are done in the background by the Helpdesk System:</p> <ul style="list-style-type: none"> • Ticket is moved to the Helpdesk Level 3 request pool; and • Notify the Level 3 engineers through email <p>Input additional information to the helpdesk by the person responsible.</p>	N/A	180 Minutes	Level 2 Service Engineer
	1.6. Get issue/concern from the Level 3 request pool.	N/A	10 Minutes	Level 3 Service Engineer
	<p>1.7. Solves the request of the requestor by:</p> <ul style="list-style-type: none"> • Validation and identification of the issue; • Brainstorming and formulation of proposed solution; • Evaluation, selection and 	N/A	300 Minutes	Level 3 Service Engineer

	execution of the proposed solution; • Assessment of the provided solution; and • Document the applied solution.			
	1.8. Solves the issue/concern and update the IT Helpdesk System.	N/A	5 Minutes	Level 3 Service Engineer
TOTAL:			9 Working Hours and 30 Working minutes	



Revenue Operations Group (ROG)

External Services

1. Appeal of Denial of Accreditation and Registration as Tax Agents/Practitioners with Respect to Their Tax Practice and Representation under Section 6(G) of the National Internal Revenue Code

Under Section 6(G) of the NIRC, The Commissioner shall accredit and register, based on their professional competence, integrity and moral fitness, individuals and general professional partnerships and their representatives who prepare and file tax returns, statements, reports, protests, and other papers with or who appear before, the Bureau for taxpayers.

Individuals and general professional partnerships and their representatives who are denied accreditation by the Commissioner may appeal such denial to the Secretary of Finance. The Secretary of Finance shall rule on the Appeal within sixty (60) days from receipt of such appeal. Failure of the Secretary of Finance to rule on the Appeal within the prescribed period shall be deemed as approval of the application for accreditation of the appellant.

Office or Division:	Revenue Operations Group		
Classification:	Highly Technical		
Type of Transaction:	Government to Citizen		
Who may avail:	Citizen who received an unfavorable decision from the Commissioner		
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE	
<p>Two (2) copies of the Appeal filed within 15 days from date of receipt of the adverse ruling which must contain the following:</p> <ul style="list-style-type: none">a. must be under oath;b. addressed to the Secretary of Finance and be filed with the Revenue Operations Group, Department of Finance, DOF Building, BSP Complex, Roxas Blvd. corner Pablo Ocampo St., City of Manila;c. contain the heading "Appeal of Accreditation as Tax Agent/Practitioner";d. allege and show that the Appeal was filed within the reglementary period;e. allege the material facts upon which the application for accreditation was requested;f. state that exactly the same facts were presented to the BIR;g. define the issues sought to be resolved;h. contain the facts and the law relied upon to dispute the decision of the Commissioner;i. signed by or on behalf of the taxpayer filing the appeal, provided that, only lawyers engaged by the taxpayer and/or			

tax agents accredited by the BIR may sign on behalf of the taxpayer; j. accompanied by a copy of the Commissioner's challenged ruling; k. contain a stamp of the Office of the Commissioner of Internal Revenue, indicating that a copy of the Appeal to review the ruling was received by the Commissioner; l. If requested, submit additional documents; and				
Duplicate copy of the records on file with the BIR pertaining to his Appeal, which set of records must be authenticated and certified by the BIR		Office of the Commissioner - Bureau of Internal Revenue Certification Fee may be imposed by the BIR.		
Client Steps	Agency Action	Fees to be Paid	Processing Time	Personnel Responsible
1. Submit the Appeal with the required attachments through the Central Records and Management Division ("CRMD")	1.1. Initially receive the Appeal and transmit the same to Revenue Operations Group ("ROG")	None	1 hour	<i>Admin Officer</i> Central Records and Management Division
	1.2. Verify the completeness of the Appeal including the attachment and inform CRMD if the Appeal will be returned to client or received - If incomplete, the Appeal will be returned to client - If complete, the Appeal will be returned to client Forward the Appeal to the Secretary of Finance	None	2 hours	<i>Undersecretary/ Assistant Secretary/ Attorney</i> Revenue Operations Group
	1.3. Forward the Appeal to the Secretary of Finance	None	2 hours	<i>Admin Officer</i> Central Records and Management Division
	1.4. Evaluates the Appeal and assigns it to ROG	None	4 days	<i>Secretary of Finance</i> Office of the Secretary

	1.5. Conduct technical review of the Appeal and conducts complete staff work including preparation of Memorandum and draft Letter Decision	None	35 days	<i>Undersecretary/ Assistant Secretary/ Attorney</i> Revenue Operations Group
	1.6. Review the draft Memorandum and Letter Decision to the Appeal and the appropriate revisions by the ROG staff	None	7 days	<i>Undersecretary/ Assistant Secretary/ Attorney</i> Revenue Operations Group
	1.7. Submit to the Secretary the Memorandum and draft Letter Decision for his review	None	1 hour	<i>Undersecretary/ Assistant Secretary/ Attorney</i> Revenue Operations Group
	1.8. Review by the Secretary of the Letter Decision and Memorandum. If there is a proposed revision, the ROG staff will reflect the proposed revision	None	5 days	<i>Secretary of Finance and</i> <i>Undersecretary/ Assistant Secretary/ Attorney</i> Revenue Operations Group
	1.9. Signature by the Secretary of Finance	None	5 days	<i>Secretary of Finance</i> Office of the Secretary
	1.10. Forward to the CRMD the signed Letter Decision	None	2 hours	<i>Admin Assistant</i> Revenue Operations Group
	1.11. Send out the Letter Decision to the client	None	3 days	<i>Admin Officer</i> Central Records Management Division
TOTAL:		None	60 days (see note1)	

¹ Section 6(G) of the NIRC provides for a specific period within which the Secretary of Finance can rule on the appeal. The Secretary of Finance has sixty (60) days from receipt of the appeal to rule on the same. Likewise, Section 6(G) of the NIRC provides that in the event that the Secretary of Finance fails to act within the 60-day period, the application for accreditation of the appellant shall be deemed approved.

2. Petition for Reconsideration of Suspension/Cancellation of Accreditation and Registration as Tax Agents/Practitioners with Respect to Their Tax Practice and Representation under Section 6(G) of the National Internal Revenue Code

Under Section 6(G) of the NIRC, The Commissioner shall accredit and register, based on their professional competence, integrity and moral fitness, individuals and general professional partnerships and their representatives who prepare and file tax returns, statements, reports, protests, and other papers with or who appear before, the Bureau for taxpayers.

Furthermore, Section 8 of RR 11-2006 provides that the accreditation of tax agents may be suspended or cancelled based on the grounds provided in Section 8.

Section 8(D) further provides that the decision of the Commissioner of Internal Revenue of cancelling the accreditation of the Tax Agent shall be immediately executory.

Nevertheless, the Tax Agent may file a Petition for Reconsideration with the Secretary of Finance within 15 days from receipt of the Commissioner's decision. The Secretary of Finance shall act on the Petition within 60 days from the filing of such Petition. In the event that the Secretary is unable to act on the Petition within the period prescribed, the decision of the Commissioner shall be deemed sustained.

Office or Division:	Revenue Operations Group
Classification:	Highly Technical
Type of Transaction:	Government to Citizen
Who may avail:	Tax Agent whose accreditation was cancelled or suspended under Section 8 of RR No. 11-2006

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<p>Two (2) copies of the Petition for Reconsideration filed within 15 days from date of receipt of the adverse ruling which must contain the following:</p> <ol style="list-style-type: none"> must be under oath; addressed to the Secretary of Finance and be filed with the Revenue Operations Group, Department of Finance, DOF Building, BSP Complex, Roxas Blvd. corner Pablo Ocampo St., City of Manila; contain the heading "Petition for Reconsideration of Cancellation of Accreditation as Tax Agent/Practitioner"; allege and show that the Petition for Reconsideration was filed within the reglementary period; allege the material facts upon which the application for accreditation was requested; state that exactly the same facts were presented to the BIR; 	

<ul style="list-style-type: none"> g. define the issues sought to be resolved; h. contain the facts and the law relied upon to dispute the decision of the Commissioner; i. signed by or on behalf of the taxpayer filing the appeal, provided that, only lawyers engaged by the taxpayer and/or tax agents accredited by the BIR may sign on behalf of the taxpayer; j. accompanied by a copy of the Commissioner's challenged ruling; k. contain a stamp of the Office of the Commissioner of Internal Revenue, indicating that a copy of the Petition for Reconsideration to review the ruling was received by the Commissioner; l. If requested, submit additional documents; and 				
Duplicate copy of the records on file with the BIR pertaining to his Petition for Reconsideration, which set of records must be authenticated and certified by the BIR		Office of the Commissioner - Bureau of Internal Revenue Certification Fee may be imposed by the BIR.		
Client Steps	Agency Action	Fees to be Paid	Processing Time	Personnel Responsible
1. Submit the Petition for Reconsideration with the required attachments through the Central Records and Management Division ("CRMD")	1.1. Initially receive the Petition for Reconsideration and transmit the same to Revenue Operations Group ("ROG")	None	1 hour	<i>Admin Officer</i> Central Records Management Division
	1.2. Verify the completeness of the Petition for Reconsideration including the attachment and inform CRMD if the Petition for Reconsideration will be returned to client or received - If incomplete, the Petition for Reconsideration will be	None	2 hours	<i>Undersecretary / Assistant Secretary / Attorney</i> Revenue Operations Group

	<p>returned to client</p> <p>- If complete, the Petition for Reconsideration will be returned to client</p>			
	1.3. Forward the Petition for Reconsideration to the Secretary of Finance	None	2 hours	<i>Admin Officer</i> Central Records Management Division
	1.4. Evaluates the Petition for Reconsideration and assigns it to ROG	None	4 days	<i>Secretary of Finance</i> Office of the Secretary
	1.5. Conduct technical review of the Petition for Reconsideration and conducts complete staff work including preparation of Memorandum and draft Letter Decision	None	35 days	<i>Undersecretary/ Assistant Secretary/ Attorney</i> Revenue Operations Group
	1.6. Review the draft Memorandum and Letter Decision to the Petition for Reconsideration and the appropriate revisions by the ROG staff	None	7 days	<i>Undersecretary/ Assistant Secretary/ Attorney</i> Revenue Operations Group
	1.7. Submit to the Secretary the Memorandum and draft Letter Decision for his review	None	1 hour	<i>Undersecretary/ Assistant Secretary/ Attorney</i> Revenue Operations Group
	1.8. Review by the Secretary of the Letter Decision and Memorandum. If there is a proposed revision, the ROG staff will reflect the proposed revision	None	5 days	<i>Secretary of Finance and</i> <i>Undersecretary/ Assistant Secretary/ Attorney</i> Revenue Operations Group

	1.9. Signature by the Secretary of Finance	None	5 days	<i>Secretary of Finance</i> Office of the Secretary
	1.10. Forward to the CRMD the signed Letter Decision	None	2 hours	<i>Admin Assistant</i> Revenue Operations Group
	1.11. Send out the Letter Decision to the client	None	3 days	<i>Admin Officer</i> Central Records Management Division
TOTAL:		None	60 Days (see note1)	

¹ Section 6(G) of the NIRC provides for a specific period within which the Secretary of Finance can rule on the Petition for Reconsideration. The Secretary of Finance has sixty (60) days from receipt of the Petition for Reconsideration to rule on the same. Likewise, Section 6(G) of the NIRC provides that in the event that the Secretary of Finance fails to act within the 60-day period, the application for accreditation of the appellant shall be deemed approved.

3. Review of Rulings of Commissioner of Internal Revenue

A taxpayer who receives an adverse ruling from the Commissioner of Internal Revenue may, within thirty (30) days from the date of receipt of such ruling, seeks its review by the Secretary of Finance pursuant to Section 4 of the National Internal Revenue Code.

Office or Division:	Revenue Operations Group ("ROG")
Classification:	Highly Technical
Type of Transaction:	Government to Citizen
Who may avail:	Taxpayers with unfavorable ruling from the Commissioner Internal Revenue

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<p>Two (2) copies of the Request for Review filed within 30 days from date of receipt of the adverse ruling which must contain the following:</p> <ol style="list-style-type: none"> must be under oath; addressed to the Secretary of Finance and be filed with the Revenue Operations Group, Department of Finance, DOF Building, BSP Complex, Roxas Blvd. corner Pablo Ocampo St., City of Manila; contain the heading "Request for Review of BIR Ruling No. ____"; allege and show that the request was filed within the reglementary period; indicate the Tax Identification Number of the taxpayer; allege the material facts upon which the ruling was requested; state that exactly the same facts were presented to the BIR; define the issues sought to be resolved; contain the facts and the law relied upon to dispute the ruling of the Commissioner; signed by or on behalf of the taxpayer filing the appeal, provided that, only lawyers engaged by the taxpayer and/or tax agents accredited by the BIR may sign on behalf of the taxpayer; accompanied by a copy of the Commissioner's challenged ruling; contain a stamp of the Office of the Commissioner of Internal Revenue, indicating that a copy of the request to review the ruling was received by the Commissioner; and 	Taxpayer/Client

<p>m. specifically state that the taxpayer does not have a pending assessment or case in a court of justice where the same issues are being considered;</p> <p>n. If requested, submit additional documents; and</p>				
<p>Duplicate copy of the records on file with the BIR pertaining to his request, which set of records must be authenticated and certified by the BIR</p>		<p>Legal Division/International Tax Affairs Division of Bureau of Internal Revenue.</p> <p>Certification Fee may be imposed by the BIR.</p>		
Client Steps	Agency Action	Fees to be Paid	Processing Time	Personnel Responsible
1. Submit the Request for Review with the required attachments through the Central Records and Management Division ("CRMD")	1.1. CRMD initially receive the Request for Review ("Request") and transmit the same to the Office of the Secretary	None	2 working days	<i>Admin Officer</i> Central Records Management Division
	1.2. The Secretary evaluates the Request and assigns it to ROG	None	3 working days	<i>Secretary of Finance</i> Office of the Secretary
	1.3. ROG initially receive the Request from the Office of the Secretary. Undersecretary and Assistant Secretary assigns the Request to an ROG lawyer	None	2 working days	<i>Undersecretary/ Assistant Secretary/ Attorney</i> Revenue Operations Group
	<p>1.4. Verify the completeness of the Request include its attachment/s</p> <p>- If Incomplete, client will be informed to submit the lacking documents within 30 days from receipt of notice</p>	None	7 working Days	<i>Undersecretary/ Assistant Secretary/ Attorney</i> Revenue Operations Group

	1.5. Conduct technical review of the Request and conducts complete staff work including preparation of Memorandum and draft Letter Decision	None	35 working days	<i>Attorney</i> Revenue Operations Group
	1.6. Review of the draft Memorandum and Letter Decision by the Assistant Secretary and for submission to the Undersecretary	None	24 working days	<i>Assistant Secretary/ Attorney</i> Revenue Operations Group
	1.7. Submit to the Undersecretary the draft Memorandum and draft Letter Decision for his/her review	None	1 working day	<i>Undersecretary/ Assistant Secretary/ Attorney</i> Revenue Operations Group
	1.8. Final Review of the draft Memorandum by the Undersecretary. ROG lawyer will reflect the proposed revisions, if any. Then submit the final Memorandum and Letter Decision to the Secretary	None	5 working days	<i>Secretary of Finance and Undersecretary/ Assistant Secretary/ Attorney</i> Revenue Operations Group
	1.9. Signature by the Secretary of Finance	None	5 working days	<i>Secretary of Finance</i> Office of the Secretary
	1.10. Forward to the CRMD the signed Letter Decision	None	3 working days	<i>Admin Assistant</i> Revenue Operations Group
	1.11. Send out the Letter Decision to the client	None	3 working days	<i>Admin Officer</i> Central Records Management Division
TOTAL:			90 Working Days (see note2)	

² The Processing Time/ turn-around time does not include the number of days when the taxpayer is requested to submit additional document/s to support its Request for Review.



Revenue Office (RO)

External Services

1. Granting of Tax Exemption on Importations covered by Republic Act 10863, Section 800 (CMTA) a. R.A. No. 10863, Sec. 800(b) Equipment for use in the salvage of vessels				
Office or Division:	Revenue Office - Customs and Tariff Division			
Classification:	Complex			
Type of Transaction:	G2B - Government-to-Business			
Who may avail:	Shipping Lines			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Tax Identification Number 3. SEC Registration Number (if applicable) 4. DTI Registration Number (if applicable) 5. BOI Registration Number (if applicable) 6. Email Address 7. Telephone Number 8. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		- Requesting Party - Bureau of Internal Revenue - Securities and Exchange Commission - Department of Trade and Industry - Board of Investments - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party		
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization Letter (if authorized representative) 4. Signed and dated Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. Certification from Philippine Coast Guard that the equipment is appropriate for use in the salvage of a vessel and not available locally		- DOF website - Applicant/Requesting Party - Applicant/Requesting Party - Shipping Company - Shipper from country of origin - Philippine Coast Guard		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/individual information and upload the documents in support of registration • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step 2</i>	1.1 Assist the applicant in encoding the required entries. 1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office

2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant.	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office
	2.2. Encode the required entries in the TES-Lite.	None	30 minutes	<i>Administrative Assistant</i> Revenue Office
3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3a. Receive emailed notice of acceptance of application.	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).			
	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office
	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director III</i> Revenue Office

	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office
	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
4. Receive emailed notice of release of result of application.	4.1 Deliver the approved TEI to BOC.			
TOTAL:			4 days 5 hours and 12 minutes	



b. R.A. No. 10863, Sec. 800(b) Equipment for use in the salvage of aircrafts				
Office or Division:	Revenue Office - Customs and Tariff Division			
Classification:	Complex			
Type of Transaction:	G2B - Government-to-Business			
Who may avail:	Airline Companies			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Tax Identification Number 3. SEC Registration Number (if applicable) 4. DTI Registration Number (if applicable) 5. BOI Registration Number (if applicable) 6. Email Address 7. Telephone Number 8. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		- Requesting Party - Bureau of Internal Revenue - Securities and Exchange Commission - Department of Trade and Industry - Board of Investments - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party		
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization Letter (if authorized representative) 4. Signed and dated Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. Certification from Civil Aviation Authority of the Philippines (CAAP) that the equipment is appropriate for use in the salvage of aircraft and not available locally		- DOF website - Applicant/Requesting Party - Applicant/Requesting Party - Shipping Company - Shipper from country of origin - Civil Aviation Authority of the Philippines		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step 2</i>	1.1 Assist the applicant in encoding the required entries. 1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office

2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant.	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office
	2.2. Encode the required entries in the TES-Lite.	None	30 minutes	<i>Administrative Assistant</i> Revenue Office
3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3a. Receive emailed notice of acceptance of application.	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).			
	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office
	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director III</i> Revenue Office

	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office
	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary</i> or <i>Undersecretary</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
4. Receive emailed notice of release of result of application.	4.1 Deliver the approved TEI to BOC.			
TOTAL:			4 days 5 hours and 12 minutes	

c. R.A. No. 10863, Sec. 800(c) Cost of repairs of vessels	
Office or Division:	Revenue Office - Customs and Tariff Division
Classification:	Complex
Type of Transaction:	G2B - Government-to-Business
Who may avail:	Shipping Lines
CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
ONE-TIME REGISTRATION:	
A. Applicant If Business 1. Name of Consignee 2. Tax Identification Number 3. SEC Registration Number (if applicable) 4. DTI Registration Number (if applicable) 5. BOI Registration Number (if applicable) 6. Email Address 7. Telephone Number 8. Official Address If Citizen 1. Name of Consignee 2. Tax Identification Number 3. Passport 4. Email Address 5. Telephone Number 6. Official Address If Government 1. Name of Consignee 2. Tax Identification Number 3. Email Address 4. Telephone Number 5. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number	- Requesting Party - Bureau of Internal Revenue - Securities and Exchange Commission - Department of Trade and Industry - Board of Investments - Requesting Party - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Department of Foreign Affairs - Requesting Party - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Requesting Party - Requesting Party - Requesting Party
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization Letter (if authorized representative) 4. Signed and dated Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. Certification from MARINA that repair is not available locally 7. Registration from MARINA	- DOF website - Applicant/Requesting Party - Applicant/Requesting Party - Shipping Company - Shipper from country of origin - MARINA - MARINA

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration.	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
<ul style="list-style-type: none"> • First time applicant start from Step 1 • Registered applicant start from Step 2 	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant.	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office
	2.2. Encode the required entries in the TES-Lite.	None	30 minutes	<i>Administrative Assistant</i> Revenue Office
3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3a. Receive emailed notice of acceptance of application.	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance			

	letter if application has discrepancy(ies).		issued and the application is returned to the applicant.	
	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office
	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director III</i> Revenue Office
	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office
	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary</i> or <i>Undersecretary,</i> <i>ROG</i> Revenue Office
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			

4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
TOTAL:			4 days 5 hours and 12 minutes	

d. R.A. No. 10863, Sec. 800(c) Cost of repairs of aircrafts	
Office or Division:	Revenue Office - Customs and Tariff Division
Classification:	Complex
Type of Transaction:	G2B - Government-to-Business
Who may avail:	Airline Companies
CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
ONE-TIME REGISTRATION: A. Applicant If Business 1. Name of Consignee 2. Tax Identification Number 3. SEC Registration Number (if applicable) 4. DTI Registration Number (if applicable) 5. BOI Registration Number (if applicable) 6. Email Address 7. Telephone Number 8. Official Address If Citizen 1. Name of Consignee 2. Tax Identification Number 3. Passport 4. Email Address 5. Telephone Number 6. Official Address If Government 1. Name of Consignee 2. Tax Identification Number 3. Email Address 4. Telephone Number 5. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number	- Requesting Party - Bureau of Internal Revenue - Securities and Exchange Commission - Department of Trade and Industry - Board of Investments - Requesting Party - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Department of Foreign Affairs - Requesting Party - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization Letter (if authorized representative) 4. Signed and dated Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. Certification from CAAP that repair is not available locally 7. Registration from CAAP	- DOF website - Applicant/Requesting Party - Applicant/Requesting Party - Shipping Company - Shipper from country of origin - Civil Aviation Authority of the Philippines - Civil Aviation Authority of the Philippines

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration.	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
<ul style="list-style-type: none"> First time applicant start from Step 1 Registered applicant start from Step 2 	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant.	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office
	2.2. Encode the required entries in the TES-Lite.	None	30 minutes	<i>Administrative Assistant</i> Revenue Office
3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3a. Receive emailed notice of acceptance of application.	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).			

	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office
	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director III</i> Revenue Office
	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office
	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary, ROG</i> Revenue Office
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
TOTAL:			4 days 5 hours and 12 minutes	

e. R.A. No. 10863 Sec. 800(d) Goods for repair, processing, or reconditioning and for subsequent re-exportation	
Office or Division:	Revenue Office - Customs and Tariff Division
Classification:	Complex
Type of Transaction:	G2G- Government-to-Government G2B - Government-to-Business
Who may avail:	Public who are qualified to apply for exemption
CHECKLIST OF REQUIREMENTS	
ONE-TIME REGISTRATION: A. Applicant If Business 1. Name of Consignee 2. Tax Identification Number 3. SEC Registration Number (if applicable) 4. DTI Registration Number (if applicable) 5. BOI Registration Number (if applicable) 6. Email Address 7. Telephone Number 8. Official Address If Government 1. Name of Consignee 2. Tax Identification Number 3. Email Address 4. Telephone Number 5. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number	
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization Letter (if authorized representative) 4. Signed and dated Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. Contract/Agreement (for repair/processing/reconditioning) 7. Clearance from regulatory agency (if applicable) 8. Export Bill of Lading/AWB (if applicable) 9. Export Invoice/Packing List (if applicable) 10. Export Declaration (if applicable)	
WHERE TO SECURE - Requesting Party - Bureau of Internal Revenue - Securities and Exchange Commission - Department of Trade and Industry - Board of Investments - Requesting Party - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party - DOF website - Applicant/Requesting Party - Applicant/Requesting Party - Shipping Company - Shipper from country of origin - Applicant/Requesting Party - Appropriate Regulatory Agency - Shipping Company - Applicant/Requesting Party - Bureau of Customs	

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration.	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
<ul style="list-style-type: none"> First time applicant start from <i>Step 1</i> Registered applicant start from <i>Step 2</i> 	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant.	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office
	2.2. Encode the required entries in the TES-Lite.	None	30 minutes	<i>Administrative Assistant</i> Revenue Office
3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3a. Receive emailed notice of acceptance of application.	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).		Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	

	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office
	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director III</i> Revenue Office
	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office
	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
TOTAL:			4 days 5 hours and 12 minutes	

f. R.A. No. 10863 Sec. 800(e) Medals, badges, cups, and other small goods bestowed as trophies or prizes				
Office or Division:	Revenue Office - Customs and Tariff Division			
Classification:	Complex			
Type of Transaction:	G2G- Government-to-Government G2B - Government-to-Business			
Who may avail:	Public who are qualified to apply for exemption			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant If Business 1. Name of Consignee 2. Tax Identification Number 3. SEC Registration Number (if applicable) 4. DTI Registration Number (if applicable) 5. BOI Registration Number (if applicable) 6. Email Address 7. Telephone Number 8. Official Address If Government 1. Name of Consignee 2. Tax Identification Number 3. Email Address 4. Telephone Number 5. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		- Requesting Party - Bureau of Internal Revenue - Securities and Exchange Commission - Department of Trade and Industry - Board of Investments - Requesting Party - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party		
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization Letter (if authorized representative) 4. Signed and dated Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. Documents showing that goods were bestowed as trophies or prizes, or received or accepted as honorary distinction		- DOF website - Applicant/Requesting Party - Applicant/Requesting Party - Shipping Company - Shipper from country of origin - Applicant/Requesting Party		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration. • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step 2</i>	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office

	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant.	None	15 minutes	<i>Officer of the Day, Tax Specialist Revenue Office</i>
	2.2. Encode the required entries in the TES-Lite.	None	30 minutes	<i>Administrative Assistant Revenue Office</i>
3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer Central Records Management Division</i>
3a. Receive emailed notice of acceptance of application.	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief Central Records Management Division</i>
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist) Revenue Office</i>
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).			
	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief Revenue Office</i>

	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director III</i> Revenue Office
	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office
	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary,</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
TOTAL:			4 days 5 hours and 12 minutes	



g. R.A. No. 10863 Sec. 800(j) Goods for public entertainment, and for display in public expositions				
Office or Division:	Revenue Office - Customs and Tariff Division			
Classification:	Complex			
Type of Transaction:	G2G- Government-to-Government G2B - Government-to-Business			
Who may avail:	Public who are qualified to apply for exemption			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant If Business 1. Name of Consignee 2. Tax Identification Number 3. SEC Registration Number (if applicable) 4. DTI Registration Number (if applicable) 5. BOI Registration Number (if applicable) 6. Email Address 7. Telephone Number 8. Official Address If Government 1. Name of Consignee 2. Tax Identification Number 3. Email Address 4. Telephone Number 5. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		- Requesting Party - Bureau of Internal Revenue - Securities and Exchange Commission - Department of Trade and Industry - Board of Investments - Requesting Party - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party		
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization Letter (if authorized representative) 4. Signed and dated Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. Certificate of Venue and Date 7. Authorization from Exhibitor (if consigned to broker/forwarder) 8. Clearance from regulatory agency (if applicable) 9. Liquidation Report and Cancellation of Bond (if applicable)		- DOF website - Applicant/Requesting Party - Applicant/Requesting Party - Shipping Company - Shipper from country of origin - Venue Owner/Management - Exhibitor - Appropriate Regulatory Agency - Applicant/Requesting Party		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/individual information and upload the	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office

documents in support of registration. • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step 2</i>				
	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant.	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office
	2.2. Encode the required entries in the TES-Lite.	None	30 minutes	<i>Administrative Assistant</i> Revenue Office
3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3a. Receive emailed notice of acceptance of application.	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).			



	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office
	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director III</i> Revenue Office
	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office
	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary</i> or <i>Undersecretary</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
TOTAL:			4 days 5 hours and 12 minutes	

h. R.A. No. 10863 Sec. 800(j) Technical and scientific films				
Office or Division:	Revenue Office - Customs and Tariff Division			
Classification:	Complex			
Type of Transaction:	G2G- Government-to-Government G2B - Government-to-Business			
Who may avail:	Public who are qualified to apply for exemption			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant If Business 1. Name of Consignee 2. Tax Identification Number 3. SEC Registration Number (if applicable) 4. DTI Registration Number (if applicable) 5. BOI Registration Number (if applicable) 6. Email Address 7. Telephone Number 8. Official Address If Government 1. Name of Consignee 2. Tax Identification Number 3. Email Address 4. Telephone Number 5. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		- Requesting Party - Bureau of Internal Revenue - Securities and Exchange Commission - Department of Trade and Industry - Board of Investments - Requesting Party - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party		
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization Letter (if authorized representative) 4. Signed and dated Bill of Lading/AWB 5. Commercial Invoice (Packing List/Brochure, if applicable) 6. Certificate of Venue and Date 7. Authorization from Exhibitor (if consigned to broker/forwarder) 8. MTRCB Permit (if applicable) 9. Liquidation Report and Cancellation of Bond (if applicable)		- DOF website - Applicant/Requesting Party - Applicant/Requesting Party - Shipping Company - Shipper from country of origin - Venue Owner/Management - Exhibitor - MTRCB - Applicant/Requesting Party		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE

1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration. • First time applicant start from Step 1 • Registered applicant start from Step 2	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant.	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office
	2.2. Encode the required entries in the TES-Lite.	None	30 minutes	<i>Administrative Assistant</i> Revenue Office
3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3a. Receive emailed notice of acceptance of application.	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).			

	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office
	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director III</i> Revenue Office
	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office
	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
TOTAL:			4 days 5 hours and 12 minutes	

i. R.A. No. 10863, Sec. 800(k) Goods for making or recording motion picture films	
Office or Division:	Revenue Office - Customs and Tariff Division
Classification:	Complex
Type of Transaction:	G2B - Government-to-Business
Who may avail:	Public who are qualified to apply for exemption
CHECKLIST OF REQUIREMENTS	
ONE-TIME REGISTRATION:	
A. Applicant	
If Business	
1. Name of Consignee	- Requesting Party
2. Tax Identification Number	- Bureau of Internal Revenue
3. SEC Registration Number (if applicable)	- Securities and Exchange Commission
4. DTI Registration Number (if applicable)	- Department of Trade and Industry
5. BOI Registration Number (if applicable)	- Board of Investments
6. Email Address	- Requesting Party
7. Telephone Number	- Requesting Party
8. Official Address	- Requesting Party
If Citizen	
1. Name of Consignee	- Requesting Party
2. Tax Identification Number	- Bureau of Internal Revenue
3. Passport	- Department of Foreign Affairs
4. Email Address	- Requesting Party
5. Telephone Number	- Requesting Party
6. Official Address	- Requesting Party
If Government	
1. Name of Consignee	- Requesting Party
2. Tax Identification Number	- Bureau of Internal Revenue
3. Email Address	- Requesting Party
4. Telephone Number	- Requesting Party
5. Official Address	- Requesting Party
B. Broker/s, if any	
1. Tax Identification Number	- Bureau of Internal Revenue
2. License Number	- Professional Regulation Commission
3. Name of Broker	- Requesting Party
4. Email Address	- Requesting Party
5. Contact Number	- Requesting Party
APPLICATION:	
1. Completely filled-out DOF-RO Form No. 91	- DOF website
2. Notarized Affidavit of End-Use/Ownership	- Applicant/Requesting Party
3. Authorization Letter (if authorized representative)	- Applicant/Requesting Party
4. Signed and dated Bill of Lading/AWB	- Shipping Company
5. Commercial invoice (Packing List, if applicable)	- Shipper from country of origin
6. Certificate of Venue and Date	- Venue Owner/Management
7. Liquidation Report and Cancellation of Bond (if applicable)	- Applicant/Requesting Party

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration. • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step 2</i>	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant.	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office
	2.2. Encode the required entries in the TES-Lite.	None	30 minutes	<i>Administrative Assistant</i> Revenue Office
3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3a. Receive emailed notice of acceptance of application.	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).			

	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office
	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director III</i> Revenue Office
	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office
	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
TOTAL:			4 days 5 hours and 12 minutes	

j. R.A. No. 10863, Sec. 800(k) Photographic and cinematographic films				
Office or Division:	Revenue Office - Customs and Tariff Division			
Classification:	Complex			
Type of Transaction:	G2B - Government-to-Business			
Who may avail:	Public who are qualified to apply for exemption			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Tax Identification Number 3. SEC Registration Number (if applicable) 4. DTI Registration Number (if applicable) 5. BOI Registration Number (if applicable) 6. Email Address 7. Telephone Number 8. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		- Requesting Party - Bureau of Internal Revenue - Securities and Exchange Commission - Department of Trade and Industry - Board of Investments - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party		
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization Letter (if authorized representative) 4. Signed and dated Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. Certificate of Identification/Inspection and Loading		- DOF website - Applicant/Requesting Party - Applicant/Requesting Party - Shipping Company - Shipper from country of origin - Bureau of Customs		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/individual information and upload the documents in support of registration. • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step 2</i>	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			

2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant.	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office
	2.2. Encode the required entries in the TES-Lite.	None	30 minutes	<i>Administrative Assistant</i> Revenue Office
3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3a. Receive emailed notice of acceptance of application.	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).			
	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office

	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director III</i> Revenue Office
	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office
	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		4 days 5 hours and 12 minutes	

k. R.A. No. 10863, Sec. 800(n) Containers, holders and other receptacles for export of locally-manufactured goods				
Office or Division:	Revenue Office - Customs and Tariff Division			
Classification:	Complex			
Type of Transaction:	G2B - Government-to-Business			
Who may avail:	Public who are qualified to apply for exemption			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Tax Identification Number 3. SEC Registration Number (if applicable) 4. DTI Registration Number (if applicable) 5. BOI Registration Number (if applicable) 6. Email Address 7. Telephone Number 8. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		- Requesting Party - Bureau of Internal Revenue - Securities and Exchange Commission - Department of Trade and Industry - Board of Investments - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party		
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization Letter (if authorized representative) 4. Signed and dated Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. Liquidation Report and Cancellation of Bond (if applicable)		- DOF website - Applicant/Requesting Party - Applicant/Requesting Party - Shipping Company - Shipper from country of origin - Applicant/Requesting Party		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/individual information and upload the documents in support of registration. • First time applicant start from Step 1 • Registered applicant start from Step 2	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			

2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant.	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office
	2.2. Encode the required entries in the TES-Lite.	None	30 minutes	<i>Administrative Assistant</i> Revenue Office
3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3a. Receive emailed notice of acceptance of application.	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).			
	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office

	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director III</i> Revenue Office
	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office
	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
TOTAL:			4 days 5 hours and 12 minutes	

I. R.A. No. 10863, Sec. 800(p) Recovered goods and salvage of vessels				
Office or Division:	Revenue Office - Customs and Tariff Division			
Classification:	Complex			
Type of Transaction:	G2B - Government-to-Business			
Who may avail:	Shipping Lines			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Tax Identification Number 3. SEC Registration Number (if applicable) 4. DTI Registration Number (if applicable) 5. BOI Registration Number (if applicable) 6. Email Address 7. Telephone Number 8. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		- Requesting Party - Bureau of Internal Revenue - Securities and Exchange Commission - Department of Trade and Industry - Board of Investments - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party		
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization Letter (if authorized representative) 4. Signed and dated Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. Inventory Report of the Customs Examiner from the Bureau of Customs 7. Certification/Report from MARINA 8. Marine Protest		- DOF website - Applicant/Requesting Party - Applicant/Requesting Party - Shipping Company - Shipper from country of origin - Bureau of Customs - MARINA - MARINA		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/individual information and upload the documents in support of registration. • First time applicant start from Step 1 • Registered applicant start from Step 2	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	Administrative Assistant Revenue Office
	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			

2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant.	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office
	2.2. Encode the required entries in the TES-Lite.	None	30 minutes	<i>Administrative Assistant</i> Revenue Office
3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3a. Receive emailed notice of acceptance of application.	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).			
	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office

	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director III</i> Revenue Office
	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office
	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
TOTAL:			4 days 5 hours and 12 minutes	

m. R.A. No. 10863, Sec. 800(r) Non-commercial samples				
Office or Division:	Revenue Office - Customs and Tariff Division			
Classification:	Complex			
Type of Transaction:	G2G- Government-to-Government G2B - Government-to-Business			
Who may avail:	Public who are qualified to apply for exemption			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant If Business 1. Name of Consignee 2. Tax Identification Number 3. SEC Registration Number (if applicable) 4. DTI Registration Number (if applicable) 5. BOI Registration Number (if applicable) 6. Email Address 7. Telephone Number 8. Official Address If Government 1. Name of Consignee 2. Tax Identification Number 3. Email Address 4. Telephone Number 5. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		- Requesting Party - Bureau of Internal Revenue - Securities and Exchange Commission - Department of Trade and Industry - Board of Investments - Requesting Party - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party		
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization Letter (if authorized representative) 4. Signed and dated Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. DOF Prior Approval 7. Certification from Department of Health (if medicine)		- DOF website - Applicant/Requesting Party - Applicant/Requesting Party - Shipping Company - Shipper from country of origin - Department of Finance - Revenue Office - Department of Health		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/individual information and upload the documents in support of registration. <ul style="list-style-type: none"> First time applicant start from Step 1 Registered applicant start from Step 2 	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office

	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant.	None	15 minutes	<i>Officer of the Day, Tax Specialist Revenue Office</i>
	2.2. Encode the required entries in the TES-Lite.	None	30 minutes	<i>Administrative Assistant Revenue Office</i>
3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer Central Records Management Division</i>
3a. Receive emailed notice of acceptance of application.	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief Revenue Office</i>
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist) Revenue Office</i>
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).			

	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office
	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director III</i> Revenue Office
	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office
	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
TOTAL:			4 days 5 hours and 12 minutes	

n. R.A. No. 10863, Sec. 800(r) Commercial samples	
Office or Division:	Revenue Office - Customs and Tariff Division
Classification:	Complex
Type of Transaction:	G2G- Government-to-Government G2B - Government-to-Business
Who may avail:	Public who are qualified to apply for exemption
CHECKLIST OF REQUIREMENTS	
WHERE TO SECURE	
ONE-TIME REGISTRATION: A. Applicant If Business 1. Name of Consignee 2. Tax Identification Number 3. SEC Registration Number (if applicable) 4. DTI Registration Number (if applicable) 5. BOI Registration Number (if applicable) 6. Email Address 7. Telephone Number 8. Official Address If Government 1. Name of Consignee 2. Tax Identification Number 3. Email Address 4. Telephone Number 5. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number	
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization Letter (if authorized representative) 4. Signed and dated Bill of Lading/AWB 5. Commercial Invoice (Packing list, if applicable) 6. DOF Prior Approval 7. Certification from Department of Health (if medicine) or Certificate from Appropriate Government Agency (if other than medicine) 8. Certificate of Venue and Date 9. Liquidation Report and Cancellation of Bond (if applicable)	
<ul style="list-style-type: none"> - Requesting Party - Bureau of Internal Revenue - Securities and Exchange Commission - Department of Trade and Industry - Board of Investments - Requesting Party - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party - DOF website - Applicant/Requesting Party - Applicant/Requesting Party - Shipping Company - Shipper from country of origin - DOF - Revenue Office - DOH or Appropriate Government Agency - Venue Owner/Management - Applicant/Requesting Party 	

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration. <ul style="list-style-type: none"> First time applicant start from <i>Step 1</i> Registered applicant start from <i>Step 2</i> 	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant.	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office
	2.2. Encode the required entries in the TES-Lite.	None	30 minutes	<i>Administrative Assistant</i> Revenue Office
3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3a. Receive emailed notice of acceptance of application.	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office

	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist) Revenue Office</i>
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).		Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	
	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief Revenue Office</i>
	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director III Revenue Office</i>
	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV Revenue Office</i>
	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary Revenue Operations Group</i>
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant Revenue Operations Group</i>
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.supporting documents to CRMD for release.			

	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
TOTAL:			4 days 5 hours and 12 minutes	

o. R.A. No. 10863, Sec. 800(u) Goods previously exported and subsequently imported	
Office or Division:	Revenue Office - Customs and Tariff Division
Classification:	Complex
Type of Transaction:	G2G- Government-to-Government G2B - Government-to-Business G2C - Government-to-Citizen
Who may avail:	Public who are qualified to apply for exemption
CHECKLIST OF REQUIREMENTS	
WHERE TO SECURE	
ONE-TIME REGISTRATION: A. Applicant If Business 1. Name of Consignee 2. Tax Identification Number 3. SEC Registration Number (if applicable) 4. DTI Registration Number (if applicable) 5. BOI Registration Number (if applicable) 6. Email Address 7. Telephone Number 8. Official Address If Citizen 1. Name of Consignee 2. Tax Identification Number 3. Passport 4. Email Address 5. Telephone Number 6. Official Address If Government 1. Name of Consignee 2. Tax Identification Number 3. Email Address 4. Telephone Number 5. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number	
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization Letter (if authorized representative) 4. Signed and dated Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. Export Bill of Lading/AWB 7. Export Invoice and Packing List 8. Export Declaration 9. OSS Certification of Non-Availment of Duty Drawback (if export-oriented) 10. Proof of Payment on Original Importation	
<ul style="list-style-type: none"> - Requesting Party - Bureau of Internal Revenue - Securities and Exchange Commission - Department of Trade and Industry - Board of Investments - Requesting Party - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Department of Foreign Affairs - Requesting Party - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party - DOF website - Applicant/Requesting Party - Applicant/Requesting Party - Shipping Company - Shipper from country of origin - Shipping Company - Applicant/Requesting Party - Bureau of Customs - DOF OSS-Center - BOC 	

(if applicable) 11. Certificate of Identification/Inspection/Loading 12. Certification from foreign principal/buyer as to reason of rejection (if rejected goods) 13. Foreign Government Certificate of Rejection 14. Certification from Philippine National Museum (if artworks/antiques) 15. Clearance from Regulatory Agency		- BOC - Foreign Buyer/Shipper from country of origin - USFDA or Other Foreign Regulating Body - Philippine National Museum - Appropriate Regulatory Agency		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/individual information and upload the documents in support of registration. • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step 2</i>	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant.	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office
	2.2. Encode the required entries in the TES-Lite.	None	30 minutes	<i>Administrative Assistant</i> Revenue Office
3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3a. Receive emailed notice of acceptance of application.	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office

	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).		Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	
	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office
	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director III</i> Revenue Office
	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office
	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division

	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
TOTAL:			4 days 5 hours and 12 minutes	



p. R.A. No. 10863, Sec. 800(w) Machineries and equipment, etc. of new mines and old mines				
Office or Division:	Revenue Office - Customs and Tariff Division			
Classification:	Complex			
Type of Transaction:	G2B - Government-to-Business			
Who may avail:	Mining Companies			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Tax Identification Number 3. SEC Registration Number (if applicable) 4. DTI Registration Number (if applicable) 5. BOI Registration Number (if applicable) 6. Email Address 7. Telephone Number 8. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		- Requesting Party - Bureau of Internal Revenue - Securities and Exchange Commission - Department of Trade and Industry - Board of Investments - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party		
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization Letter (if authorized representative) 4. Signed and dated Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. Certificate from Department of Environment and Natural Resources (DENR) upon the recommendation of the Director of Mines and Geosciences Bureau as to purpose of importation 7. Certificate of Non-Local Availability		- DOF website - Applicant/Requesting Party - Applicant/Requesting Party - Shipping Company - Shipper from country of origin - Department of Environment and Natural Resources - Department of Environment and Natural Resources		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/individual information and upload the documents in support of registration. • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step 2</i>	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office

	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant.	None	15 minutes	<i>Officer of the Day, Tax Specialist Revenue Office</i>
	2.2. Encode the required entries in the TES-Lite.	None	30 minutes	<i>Administrative Assistant Revenue Office</i>
3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer Central Records Management Division</i>
3a. Receive emailed notice of acceptance of application.	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief Revenue Office</i>
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist) Revenue Office</i>
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).			
	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief Revenue Office</i>

	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director III</i> Revenue Office
	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office
	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary,</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.2 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
TOTAL:			4 days 5 hours and 12 minutes	

q. R.A. No. 10863, Sec. 800(w) Aircrafts, spare parts, and accessories thereof imported by Agro-Industrial Companies				
Office or Division:	Revenue Office - Customs and Tariff Division			
Classification:	Complex			
Type of Transaction:	G2B - Government-to-Business			
Who may avail:	Agro-Industrial Companies			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Tax Identification Number 3. SEC Registration Number (if applicable) 4. DTI Registration Number (if applicable) 5. BOI Registration Number (if applicable) 6. Email Address 7. Telephone Number 8. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		- Requesting Party - Bureau of Internal Revenue - Securities and Exchange Commission - Department of Trade and Industry - Board of Investments - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party		
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization Letter (if authorized representative) 4. Signed and dated Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. Certificate from Department of Agriculture or Department of Trade and Industry		- DOF website - Applicant/Requesting Party - Applicant/Requesting Party - Shipping Company - Shipper from country of origin - Department of Agriculture or Department of Trade and Industry		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/individual information and upload the documents in support of registration. • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step 2</i>	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office

	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant.	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office
	2.2. Encode the required entries in the TES-Lite.	None	30 minutes	<i>Administrative Assistant</i> Revenue Office
3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3a. Receive emailed notice of acceptance of application.	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).			
	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office

	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director III</i> Revenue Office
	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office
	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary,</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.2 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
TOTAL:			4 days 5 hours and 12 minutes	

r. R.A. No. 10863, Sec. 800(x) Spare parts of vessels or aircrafts engaged in foreign trade				
Office or Division:		Revenue Office - Customs and Tariff Division		
Classification:		Complex		
Type of Transaction:		G2B - Government-to-Business		
Who may avail:		Foreign Registry Airlines/Shipping Companies		
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Tax Identification Number 3. SEC Registration Number (if applicable) 4. DTI Registration Number (if applicable) 5. BOI Registration Number (if applicable) 6. Email Address 7. Telephone Number 8. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		- Requesting Party - Bureau of Internal Revenue - Securities and Exchange Commission - Department of Trade and Industry - Board of Investments - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party		
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization Letter (if authorized representative) 4. Signed and dated Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. Certificate of Foreign Registry 7. Document to show that vessel or aircraft is engaged in foreign trade		- DOF website - Applicant/Requesting Party - Applicant/Requesting Party - Shipping Company - Shipper from country of origin - Shipper/Owner - Applicant/Requesting Party		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration. • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step 2</i>	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			

2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant.	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office
	2.2. Encode the required entries in the TES-Lite.	None	30 minutes	<i>Administrative Assistant</i> Revenue Office
3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3a. Receive emailed notice of acceptance of application.	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).			
	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office

	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director III</i> Revenue Office
	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office
	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary,</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
TOTAL:			4 days 5 hours and 12 minutes	

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

Goods exported for repair, processing or reconditioning and subsequently re-imported

Office or Division:	Revenue Office - Customs and Tariff Division
Classification:	Complex
Type of Transaction:	G2G- Government-to-Government G2B - Government-to-Business G2C - Government-to-Citizen
Who may avail:	Public who are qualified to apply for exemption
CHECKLIST OF REQUIREMENTS	
WHERE TO SECURE	
ONE-TIME REGISTRATION: A. Applicant If Business 1. Name of Consignee 2. Tax Identification Number 3. SEC Registration Number (if applicable) 4. DTI Registration Number (if applicable) 5. BOI Registration Number (if applicable) 6. Email Address 7. Telephone Number 8. Official Address If Citizen 1. Name of Consignee 2. Tax Identification Number 3. Passport 4. Email Address 5. Telephone Number 6. Official Address If Government 1. Name of Consignee 2. Tax Identification Number 3. Email Address 4. Telephone Number 5. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number	
- Requesting Party - Bureau of Internal Revenue - Securities and Exchange Commission - Department of Trade and Industry - Board of Investments - Requesting Party - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Department of Foreign Affairs - Requesting Party - Requesting Party - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party	

APPLICATION:

1. Completely filled-out DOF-RO Form No. 91
2. Notarized Affidavit of End-Use/Ownership
3. Authorization Letter (if authorized representative)
4. Signed and dated Bill of Lading/AWB
5. Commercial Invoice (Packing List, if applicable)
6. Export Bill of Lading/AWB
7. Export Invoice/Packing List
8. Export Declaration
9. Certificate of Identification/Inspection and Loading
10. Proof of Payment on original importation

- DOF website
- Applicant/Requesting Party
- Applicant/Requesting Party
- Shipping Company
- Shipper from country of origin
- Shipping Company
- Applicant/Requesting Party
- Bureau of Customs
- Bureau of Customs
- Bureau of Customs

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration. • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step 2</i>	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant.	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office
	2.2. Encode the required entries in the TES-Lite.		30 minutes	<i>Administrative Assistant</i> Revenue Office
3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3a. Receive emailed notice of acceptance of application.	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			

	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).			
	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office
	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director III</i> Revenue Office
	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office
	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary,</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting			

	documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
TOTAL:			4 days 5 hours and 12 minutes	



t. R.A. No. 10863, Sec. 800(z)
Trailer chassis

Office or Division:	Revenue Office - Customs and Tariff Division
Classification:	Complex
Type of Transaction:	G2B - Government-to-Business
Who may avail:	Public who are qualified to apply for exemption

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
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ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Tax Identification Number 3. SEC Registration Number (if applicable) 4. DTI Registration Number (if applicable) 5. BOI Registration Number (if applicable) 6. Email Address 7. Telephone Number 8. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number	- Requesting Party - Bureau of Internal Revenue - Securities and Exchange Commission - Department of Trade and Industry - Board of Investments - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party
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APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization Letter (if authorized representative) 4. Signed and dated Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. Registration from MARINA 7. Registration from Land Transportation Office (if applicable)	- DOF website - Applicant/Requesting Party - Applicant/Requesting Party - Shipping Company - Shipper from country of origin - MARINA - Land Transportation Office
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CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration. • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step 2</i>	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant.	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office

	2.2. Encode the required entries in the TES-Lite.	None	30 minutes	<i>Administrative Assistant</i> Revenue Office
3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3a. Receive emailed notice of acceptance of application.	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	
	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office
	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director III</i> Revenue Office
	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office

	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary,</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.2 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
TOTAL:			4 days 5 hours and 12 minutes	

2. Granting of Tax Exemption on Importations of Airlines with Congressional Franchise

a. R.A. No. 10863, Sec. 800(v)

Aircraft, parts, supplies, ground equipment, etc. of scheduled airlines operating with Congressional franchise

Office or Division:	Revenue Office - Customs and Tariff Division
Classification:	Complex
Type of Transaction:	G2B - Government-to-Business
Who may avail:	Airline Companies with Congressional Franchise

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Tax Identification Number 3. SEC Registration Number (if applicable) 4. DTI Registration Number (if applicable) 5. BOI Registration Number (if applicable) 6. Email Address 7. Telephone Number 8. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number	- Requesting Party - Bureau of Internal Revenue - Securities and Exchange Commission - Department of Trade and Industry - Board of Investments - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization Letter (if authorized representative) 4. Signed and dated Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. Certificate of non-local availability from CAAP for duty exemption purposes	- DOF website - Applicant/Requesting Party - Applicant/Requesting Party - Shipping Company - Shipper from country of origin - CAAP

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration. • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step 2</i>	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			

2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant.	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office
	2.2. Encode the required entries in the TES-Lite.	None	30 minutes	<i>Administrative Assistant</i> Revenue Office
3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3a. Receive emailed notice of acceptance of application.	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).		Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant	
	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office

	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director III</i> Revenue Office
	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office
	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary,</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
TOTAL:			4 days 5 hours and 12 minutes	

b. R.A. No. 10863, Sec. 800(v) – Duty Free Aircraft, engine, equipment, machinery, spare parts, and other such goods imported by and for the use of scheduled airlines with Congressional franchise R.A. No. 10963, Sec. 109(T) – VAT Free Sale, importation, or lease of aircraft, including engine, equipment and spare parts thereof for domestic or international transport operations	
Office or Division:	Revenue Office - Customs and Tariff Division
Classification:	Complex
Type of Transaction:	G2B - Government-to-Business
Who may avail:	Airline Companies with Congressional Franchise
CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Tax Identification Number 3. SEC Registration Number (if applicable) 4. DTI Registration Number (if applicable) 5. BOI Registration Number (if applicable) 6. Email Address 7. Telephone Number 8. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number	 <

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration. • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step</i>	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant.	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office
	2.2. Encode the required entries in the TES-Lite.	None	30 minutes	<i>Administrative Assistant</i> Revenue Office
3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3a. Receive emailed notice of acceptance of application.	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).			

	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office
	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director III</i> Revenue Office
	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office
	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary,</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
TOTAL:			4 days 5 hours and 12 minutes	

<p>c. R.A. No. 10863, Sec. 800(v) – Duty Free Commissary and catering supplies, aviation gas, fuel and oil, whether crude or refined except when directly or indirectly used for domestic operations and such supplies imported by and for the use of scheduled airlines with Congressional franchise R.A. 10963, Sec. 109(U) – VAT Free Fuel, goods, and supplies by persons engaged in international air transport operations</p>				
Office or Division:	Revenue Office - Customs and Tariff Division			
Classification:	Complex			
Type of Transaction:	G2B - Government-to-Business			
Who may avail:	Airline Companies with Congressional Franchise			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Tax Identification Number 3. SEC Registration Number (if applicable) 4. DTI Registration Number (if applicable) 5. BOI Registration Number (if applicable) 6. Email Address 7. Telephone Number 8. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		- Requesting Party - Bureau of Internal Revenue - Securities and Exchange Commission - Department of Trade and Industry - Board of Investments - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party		
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization Letter (if authorized representative) 4. Signed and dated Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. Certificate of non-local availability from CAAP for duty exemption purposes		- DOF website - Applicant/Requesting Party - Applicant/Requesting Party - Shipping Company - Shipper from country of origin - Civil Aviation Authority of the Philippines		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/individual information and upload the documents in support of registration. • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step 2</i>	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office

	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant.	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office
	2.2. Encode the required entries in the TES-Lite.	None	30 minutes	<i>Administrative Assistant</i> Revenue Office
3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3a. Receive emailed notice of acceptance of application.	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).			
	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office
	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director III</i> Revenue Office

	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office
	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary,</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
TOTAL:			4 days 5 hours and 12 minutes	

3. Granting of Tax Exemption on Importations of Domestic Shipping Lines and Airline Companies without Congressional Franchise

a. R.A. No. 10963, Sec. 109(T) – VAT Free

Sale, importation or lease of passenger or cargo vessels, including engine, equipment and spare parts

Office or Division:	Revenue Office - Customs and Tariff Division
Classification:	Complex
Type of Transaction:	G2B - Government-to-Business
Who may avail:	Domestic Shipping Lines
CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Tax Identification Number 3. SEC Registration Number (if applicable) 4. DTI Registration Number (if applicable) 5. BOI Registration Number (if applicable) 6. Email Address 7. Telephone Number 8. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number	- Requesting Party - Bureau of Internal Revenue - Securities and Exchange Commission - Department of Trade and Industry - Board of Investments - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization Letter (if authorized representative) 4. Signed and dated Bill of Lading/AWB/Authenticated/Apostillised Protocol of Delivery and Acceptance 5. Commercial Invoice/Bill of Sale/Blue Book Value 6. Secretary's Certificate authorizing the importation of vessel 7. Letter Authority to Acquire from MARINA 8. Registration from MARINA 9. Certificate of Amended CPC issued by DSS for VAT Exemption 10. Ferrying Permit for Radio and Communication System and Accessories from National Telecommunications Commission 11. Certificate of Registration and Articles of Incorporation from Securities and Exchange Commission 12. Certification from Bureau of Internal Revenue 13. Latest Audited Financial Statements (last three (3) years if applicable)	- DOF website - Applicant/Requesting Party - Applicant/Requesting Party - Shipping Company/Applicant/Requesting Party - Shipper from country of origin - Applicant/Requesting Party - MARINA - MARINA - MARINA-Domestic Shipping Services - National Telecommunications Commission - Securities and Exchange Commission - Bureau of Internal Revenue - Applicant/Requesting Party

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration. <ul style="list-style-type: none"> First time applicant start from <i>Step 1</i> Registered applicant start from <i>Step 2</i> 	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant.	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office
	2.2. Encode the required entries in the TES-Lite.	None	30 minutes	<i>Administrative Assistant</i> Revenue Office
3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3a. Receive emailed notice of acceptance of application.	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist,</i>

3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).		Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	<i>Supervising Tax Specialist</i> Revenue Office
	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office
	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director III</i> Revenue Office
	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office
	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary</i> or <i>Undersecretary</i> , Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			



4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
TOTAL:			4 days 5 hours and 12 minutes	

b. R.A. No. 10963, Sec. 109(T) – VAT Free Sale, importation or lease of aircraft, including engine, equipment and spare parts	
Office or Division:	Revenue Office - Customs and Tariff Division
Classification:	Complex
Type of Transaction:	G2B - Government-to-Business
Who may avail:	Airline Companies without Congressional Franchise
CHECKLIST OF REQUIREMENTS	
ONE-TIME REGISTRATION:	
A. Applicant	
1. Name of Consignee	- Requesting Party
2. Tax Identification Number	- Bureau of Internal Revenue
3. SEC Registration Number (if applicable)	- Securities and Exchange Commission
4. DTI Registration Number (if applicable)	- Department of Trade and Industry
5. BOI Registration Number (if applicable)	- Board of Investments
6. Email Address	- Requesting Party
7. Telephone Number	- Requesting Party
8. Official Address	- Requesting Party
B. Broker/s, if any	
1. Tax Identification Number	- Bureau of Internal Revenue
2. License Number	- Professional Regulation Commission
3. Name of Broker	- Requesting Party
4. Email Address	- Requesting Party
5. Contact Number	- Requesting Party
WHERE TO SECURE	
APPLICATION:	
1. Completely filled-out DOF-RO Form No. 91	- DOF website
2. Notarized Affidavit of End-Use/Ownership	- Applicant/Requesting Party
3. Authorization Letter (if authorized representative)	- Applicant/Requesting Party
4. Signed and dated Bill of Lading/AWB	- Shipping Company
5. Commercial Invoice/Bill of Sale/Blue Book Value	- Shipper from country of origin
6. Secretary's Certificate authorizing the importation of aircraft	- Applicant/Requesting Party
7. Special Landing Permit from BOC/Entry Clearance from CAAP	- Bureau of Customs/Civil Aviation Authority of the Philippines
8. Certificate of Non-Local Availability and Aircraft Reservation Number from CAAP	- CAAP
If Aircraft:	
9. Air Operator Certificate	- CAAP
10. Authority to Import/Lease from Civil Aeronautics Board	- Civil Aeronautics Board
11. Certificate of Public Convenience and Necessity	- Civil Aeronautics Board
12. NTC Permit for Radio Communication System and Accessories	- National Telecommunications Commission
13. Notarized/Authenticated Lease Agreement (if applicable)	- Applicant/Requesting Party
14. Registration and Articles of Incorporation from SEC	- Securities and Exchange Commission
15. Certificate of Registration from BIR	- BIR
16. Latest Audited Financial Statements (last three (3) years if applicable)	- Applicant/Requesting Party

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration. <ul style="list-style-type: none"> First time applicant start from <i>Step 1</i> Registered applicant start from <i>Step 2</i> 	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant.	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office
	2.2. Encode the required entries in the TES-Lite.	None	30 minutes	<i>Administrative Assistant</i> Revenue Office
3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3a. Receive emailed notice of acceptance of application.	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist,</i>

	(TEI) if application is sufficient.		Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	<i>Supervising Tax Specialist</i> Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).			
	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office
	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director III</i> Revenue Office
	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office
	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary,</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			

4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
TOTAL:			4 days 5 hours and 12 minutes	

c. R.A. No. 10963, Sec. 109(U) – VAT Free Fuel, goods and supplies used for international air transport operations				
Office or Division:	Revenue Office - Customs and Tariff Division			
Classification:	Complex			
Type of Transaction:	G2B - Government-to-Business			
Who may avail:	Airline Companies without Congressional Franchise			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Tax Identification Number 3. SEC Registration Number (if applicable) 4. DTI Registration Number (if applicable) 5. BOI Registration Number (if applicable) 6. Email Address 7. Telephone Number 8. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		- Requesting Party - Bureau of Internal Revenue - Securities and Exchange Commission - Department of Trade and Industry - Board of Investments - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party		
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization Letter (if authorized representative) 4. Signed and dated Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable)		- DOF website - Applicant/Requesting Party - Applicant/Requesting Party - Shipping Company - Shipper from country of origin		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration. • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step 2</i>	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	Administrative Assistant Revenue Office
	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			

2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant.	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office
	2.2. Encode the required entries in the TES-Lite.	None	30 minutes	<i>Administrative Assistant</i> Revenue Office
3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3a. Receive emailed notice of acceptance of application.	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).			
	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection	None	4 hours	<i>Division Chief</i> Revenue Office

	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection	None	4 hours	<i>Director III</i> Revenue Office
	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection	None	4 hours	<i>Director IV</i> Revenue Office
	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary,</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
TOTAL:			4 days 5 hours and 12 minutes	

d. R.A. No. 10963, Sec. 109(U) – VAT Free Fuel, goods and supplies used for international shipping				
Office or Division:	Revenue Office - Customs and Tariff Division			
Classification:	Complex			
Type of Transaction:	G2B - Government-to-Business			
Who may avail:	Domestic Shipping Lines			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Tax Identification Number 3. SEC Registration Number (if applicable) 4. DTI Registration Number (if applicable) 5. BOI Registration Number (if applicable) 6. Email Address 7. Telephone Number 8. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		- Requesting Party - Bureau of Internal Revenue - Securities and Exchange Commission - Department of Trade and Industry - Board of Investments - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party		
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization Letter (if authorized representative) 4. Signed and dated Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. MARINA Registration 7. SEC Registration 8. BIR Registration 9. Latest Audited Financial Statements (last three (3) years if applicable)		- DOF website - Applicant/Requesting Party - Applicant/Requesting Party - Shipping Company - Shipper from country of origin - MARINA - Securities and Exchange Commission - Bureau of Internal Revenue - Applicant/Requesting Party		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/individual information and upload the documents in support of registration. • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step 2</i>	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office

	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant.	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office
	2.2. Encode the required entries in the TES-Lite.	None	30 minutes	<i>Administrative Assistant</i> Revenue Office
3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3a. Receive emailed notice of acceptance of application.	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).			

	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection	None	4 hours	<i>Division Chief</i> Revenue Office
	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection	None	4 hours	<i>Director III</i> Revenue Office
	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection	None	4 hours	<i>Director IV</i> Revenue Office
	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary</i> or <i>Undersecretary,</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
TOTAL:			4 days 5 hours and 12 minutes	

4. Granting of Tax Exemption on Importations of Telecommunication Companies with Congressional Franchise

R.A. No. 4540, Sec. 3(a) as amended by R.A. No. 7229

Equipment and machineries, and spare parts necessary in the operations of Globe Telecom, Inc.

Office or Division:	Revenue Office - Customs and Tariff Division
Classification:	Complex
Type of Transaction:	G2B - Government-to-Business
Who may avail:	Globe Telecom, Inc.

CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Tax Identification Number 3. SEC Registration Number (if applicable) 4. DTI Registration Number (if applicable) 5. BOI Registration Number (if applicable) 6. Email Address 7. Telephone Number 8. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		- Requesting Party - Bureau of Internal Revenue - Securities and Exchange Commission - Department of Trade and Industry - Board of Investments - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party		
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization Letter (if authorized representative) 4. Signed and dated Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. Certification from NTC		- DOF website - Applicant/Requesting Party - Applicant/Requesting Party - Shipping Company - Shipper from country of origin - National Telecommunications Commission		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/individual information and upload the documents in support of registration. • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step 2</i>	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			

2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant.	None	15 minutes	Officer of the Day, Tax Specialist Revenue Office
	2.2. Encode the required entries in the TES-Lite.	None	30 minutes	<i>Administrative Assistant</i> Revenue Office
3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3a. Receive emailed notice of acceptance of application.	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).			
	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office
	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director III</i> Revenue Office

	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office
	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary,</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
TOTAL:			4 days 5 hours and 12 minutes	

5. Granting of Tax Exemption on Importations of Philippine Amusement and Gaming Corporation (PAGCOR)

P.D. No. 1869, Sec. 13(1)

Gaming equipment and/or paraphernalia necessary in the operations of PAGCOR

Office or Division:	Revenue Office - Customs and Tariff Division			
Classification:	Complex			
Type of Transaction:	G2G- Government-to-Government			
Who may avail:	PAGCOR			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Tax Identification Number 3. Email Address 4. Telephone Number 5. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		- Requesting Party - Bureau of Internal Revenue - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party		
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization Letter (if authorized representative) 4. Signed and dated Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. Franchise		- DOF website - Applicant/Requesting Party - Applicant/Requesting Party - Shipping Company - Shipper from country of origin - Applicant/Requesting Party		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/individual information and upload the documents in support of registration. • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step 2</i>	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			

2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant.	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office
	2.2. Encode the required entries in the TES-Lite.	None	30 minutes	<i>Administrative Assistant</i> Revenue Office
3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3a. Receive emailed notice of acceptance of application.	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).			
	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office
	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection	None	4 hours	<i>Director III</i> Revenue Office

	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection	None	4 hours	<i>Director IV</i> Revenue Office
	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary,</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
TOTAL:			4 days 5 hours and 12 minutes	

6. Granting of Tax Exemption on Importations of San Miguel Aerocity, Inc.

R.A No. 11506, Sec. 16

Equipment, machinery, and other goods necessary in the construction, development, establishment, and operation of the airport and airport city by San Miguel Aerocity, Inc.

Office or Division:	Revenue Office - Customs and Tariff Division
Classification:	Complex
Type of Transaction:	G2B- Government-to-Business
Who may avail:	San Miguel Aerocity, Inc.

CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Tax Identification Number 3. SEC Registration Number (if applicable) 4. DTI Registration Number (if applicable) 5. BOI Registration Number (if applicable) 6. Email Address 7. Telephone Number 8. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		- Requesting Party - Bureau of Internal Revenue - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party		
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization Letter (if authorized representative) 4. Signed and dated Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. Certification from CAAP that the goods shall be used exclusively for the construction, development, establishment, and operation of airport and airport city 7. Completely filled-out DOF-RO Form No. 156 (if partial shipment)		- DOF website - Applicant/Requesting Party - Applicant/Requesting Party - Shipping Company - Shipper from country of origin - Civil Aviation Authority of the Philippines - Applicant/Requesting Party		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration. • First time applicant start from Step 1 • Registered applicant start from Step 2	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	Administrative Assistant Revenue Office

	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant.	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office
	2.2. Encode the required entries in the TES-Lite.	None	30 minutes	<i>Administrative Assistant</i> Revenue Office
3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3a. Receive emailed notice of acceptance of application.	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).			
	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the	None	4 hours	<i>Division Chief</i> Revenue Office

	shipment requires verification/inspection.			
	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection	None	4 hours	<i>Director III</i> Revenue Office
	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection	None	4 hours	<i>Director IV</i> Revenue Office
	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary,</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
TOTAL:			4 days 5 hours and 12 minutes	

7. Issuance of clearance to transfer previously imported duty/tax free goods

a. R.A. No. 10863, Sec. 800(v) and R.A. No. 10963, Sec. 107(B)

Clearance to transfer of operation/ownership of aircraft from exempt to another exempt entity

Office or Division:	Revenue Office - Customs and Tariff Division		
Classification:	Complex		
Type of Transaction:	G2B- Government-to-Business		
Who may avail:	Airline Companies		
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE	
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Tax Identification Number 3. SEC Registration Number (if applicable) 4. DTI Registration Number (if applicable) 5. BOI Registration Number (if applicable) 6. Email Address 7. Telephone Number 8. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		 - Requesting Party - Bureau of Internal Revenue - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party	
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization Letter (if authorized representative) 4. Previously issued Tax Exemption Indorsement (TEI) with supporting documents: - Import Bill of Lading/Airway Bill - Commercial Invoice - Certification from CAAP - Notarized Lease Agreement - Indorsement from BOC 5. Board Resolution/Secretary's Certificate authorizing the transfer of ownership/operation of aircraft (both parties) 6. Authority to Lease/Purchase from CAB 7. Notarized Lease Agreement/Deed of Sale 8. Latest Audited Financial Statements (last three (3) years if applicable)		 - DOF Website - Applicant/Requesting Party - Applicant/Requesting Party - Department of Finance – Revenue Office - Shipping Company - Shipper from country of origin - CAAP - Applicant/Requesting Party - Bureau of Customs - Applicant/Requesting Party - Civil Aeronautics Board - Applicant/Requesting Party - Applicant/Requesting Party	

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration. • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step 2</i>	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant.	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office
	2.2. Encode the required entries in the TES-Lite.			
3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3a. Receive emailed notice of acceptance of application.	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Non-TEI letter if application is sufficient.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist,</i>

3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).		Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	<i>Supervising Tax Specialist</i> Revenue Office
	3.7 Review draft Non-TEI letter/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office
	3.8 Review draft Non-TEI letter/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection	None	4 hours	<i>Director III</i> Revenue Office
	3.9 Review draft Non-TEI letter/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection	None	4 hours	<i>Director IV</i> Revenue Office
	3.10 Review/approve the Non-TEI letter/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary,</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved Non-TEI letter/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved Non-TEI letter/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division

	3.14 Deliver the approved Non-TEI letter to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of Non-TEI letter b. the release of letter for compliance thru postal mail.			
TOTAL:			4 days 5 hours and 12 minutes	

b. R.A. No. 10863, Sec. 800(par. 1) and R.A. No. 10963, Sec. 107(B) Clearance of the sale of aircraft from exempt to non-exempt entity				
Office or Division:	Revenue Office - Customs and Tariff Division			
Classification:	Complex			
Type of Transaction:	G2B- Government-to-Business			
Who may avail:	Airline Companies			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Tax Identification Number 3. SEC Registration Number (if applicable) 4. DTI Registration Number (if applicable) 5. BOI Registration Number (if applicable) 6. Email Address 7. Telephone Number 8. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		- Requesting Party - Bureau of Internal Revenue - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party		
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization Letter (if authorized representative) 4. Previously issued Tax Exemption Indorsement (TEI) with supporting documents: - Import Bill of Lading/Airway Bill - Commercial Invoice - Certification from CAAP - Notarized Lease/Purchase Agreement/Deed of Sale		- DOF Website - Applicant/Requesting Party - Applicant/Requesting Party - Department of Finance – Revenue Office - Shipping Company - Shipper from country of origin - Civil Aviation Authority of the Philippines - Applicant/Requesting Party		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/individual information and upload the documents in support of registration. • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step 2</i>	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office

	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant.	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office
	2.2. Encode the required entries in the TES-Lite.	None	30 minutes	<i>Administrative Assistant</i> Revenue Office
3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3a. Receive emailed notice of acceptance of application.	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Non-TEI letter if application is sufficient.	None	4 hours Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).			

	3.7 Review draft Non-TEI letter/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office
	3.8 Review draft Non-TEI letter/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection	None	4 hours	<i>Director III</i> Revenue Office
	3.9 Review draft Non-TEI letter/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection	None	4 hours	<i>Director IV</i> Revenue Office
	3.10 Review/approve the Non-TEI letter/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary,</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved Non-TEI letter/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved Non-TEI letter/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved Non-TEI letter to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of Non-TEI letter b. the release of letter for compliance thru postal mail.			
TOTAL:			4 days 5 hours and 12 minutes	

c. R.A. No. 10863, Sec. 800(par. 1) and R.A. No. 10963, Sec. 107(B) Clearance to return/re-export the leased aircraft, gaming equipment, and paraphernalia, and telecommunications equipment, parts and accessories				
Office or Division:		Revenue Office - Customs and Tariff Division		
Classification:		Complex		
Type of Transaction:		G2G- Government-to-Government G2B- Government-to-Business		
Who may avail:		Airline Companies/Globe Telecom, Inc./PAGCOR		
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Tax Identification Number 3. SEC Registration Number (if applicable) 4. DTI Registration Number (if applicable) 5. BOI Registration Number (if applicable) 6. Email Address 7. Telephone Number 8. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		- Requesting Party - Bureau of Internal Revenue - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party		
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization Letter (if authorized representative) 4. Previously issued Tax Exemption Indorsement (TEI) with supporting documents: - Import Bill of Lading/Airway Bill - Commercial Invoice If Aircraft: - Certification from CAAP - Notarized Lease Agreement 5. Notarized Lease Termination Agreement (if applicable)		- DOF Website - Applicant/Requesting Party - Applicant/Requesting Party - Department of Finance – Revenue Office - Shipping Company - Shipper from country of origin - Civil Aviation Authority of the Philippines - Applicant/Requesting Party - Applicant/Requesting Party		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration. • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step 2</i>	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office

	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant.	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office
	2.2. Encode the required entries in the TES-Lite.	None	30 minutes	<i>Administrative Assistant</i> Revenue Office
3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3a. Receive emailed notice of acceptance of application.	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Non-TEI letter if application is sufficient.	None	4 hours Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).			
	3.7 Review draft Non-TEI letter/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office

	3.8 Review draft Non-TEI letter/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection	None	4 hours	<i>Director III</i> Revenue Office
	3.9 Review draft Non-TEI letter/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection	None	4 hours	<i>Director IV</i> Revenue Office
	3.10 Review/approve the Non-TEI letter/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary,</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved Non-TEI letter/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved Non-TEI letter/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved Non-TEI letter to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of Non-TEI letter b. the release of letter for compliance thru postal mail.			
TOTAL:			4 days 5 hours and 12 minutes	

1. Granting of Tax Exemption on Diplomatic Importations

Section 800 (I) of R.A. 10863 (CMTA) and Section 109(k) of the NIRC, as amended
Diplomatic goods and vehicle for official, personal and family use of foreign embassies, legations, and other agencies of foreign governments and its members, consular officers and other representatives of foreign governments.

Office or Division:	Revenue Office - Internal Revenue Division			
Classification:	Complex			
Type of Transaction:	G2G- Government to Government			
Who may avail:	Diplomatic entities or personnel			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Email Address 3. Telephone Number 4. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		- Requesting Party - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party		
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Signed and dated Bill of Lading /Air Waybill 3. Commercial Invoice (Packing List, if applicable) 4. DFA recommendation 5. Note Verbale from the Embassy		- DOF website - Shipping Company - Shipper from country of origin - Department of Foreign Affairs - Importing Embassy		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration. • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step 2</i>	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			

2. Present the application and supporting documents at the Central Records Management Division. (For documents originating from DFA)	2.1 Check the completeness of supporting documents. If incomplete, return to the applicant	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3. File application with supporting documents at the CRMD.	3.1 Receive the application and supporting documents, encode required entries in the TES-Lite and generate trace number for the application. If incomplete, return to applicant.			
3a. Receive emailed notice of acceptance of application.	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer</i> (<i>Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist</i>) Revenue Office

3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	
	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office
	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director III</i> Revenue Office
	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	8 hours	<i>Director IV</i> Revenue Office
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.10 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Office
	3.11 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.12 Prepare the approved TEI/formal	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division

	letter of compliance for release.			
	3.13 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		4 days 27 minutes	

2. Granting of Tax Exemption on Importations under International Agreements

- a. Article 24 of the Convention on International Civil Aviation (Chicago Convention of 1944), and Clause 4.38, 4.41 and 4.45 of Annex 9, Facilitation (Fifteenth Edition) Stores and commissary supplies, ground and security equipment, component parts, instructional materials, training aids, stores and airline documents of airlines of International Civil Aviation Organization (ICAO) member countries.

Office or Division:	Revenue Office - Internal Revenue Division			
Classification:	Complex			
Type of Transaction:	G2B- Government-to-Business			
Who may avail:	International airlines (members of ICAO)			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION:				
A. Applicant				
1. Name of Consignee		- Requesting Party		
2. Tax Identification Number		- Bureau of Internal Revenue		
3. SEC Registration Number (if applicable)		- Securities and Exchange Commission		
4. DTI Registration Number (if applicable)		- Department of Trade and Industry		
5. BOI Registration Number (if applicable)		- Board of Investments		
6. Email Address		- Requesting Party		
7. Telephone Number		- Requesting Party		
8. Official Address		- Requesting Party		
B. Broker/s, if any				
1. Tax Identification Number		- Bureau of Internal Revenue		
2. License Number		- Professional Regulation Commission		
3. Name of Broker		- Requesting Party		
4. Email Address		- Requesting Party		
5. Contact Number		- Requesting Party		
APPLICATION:				
1. Completely filled-out DOF-RO Form No. 91		- DOF website		
2. Notarized Affidavit of End-Use/Ownership		- Applicant/Requesting party		
3. Authorization letter (if authorized representative)		- Applicant/Requesting party		
4. Signed and dated Bill of Lading /Air Waybill		- Shipping Company		
5. Commercial Invoice (Packing List, if applicable)		- Shipper from country of origin		
6. CAAP Certification		- Civil Aviation Authority of the Philippines		
7. NTC Clearance, if applicable		- National Telecommunications Commission		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office

documents in support of registration.				
<ul style="list-style-type: none"> • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step 2</i> 	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office
	2.2. Encode the required entries in the TES-Lite system.	None	30 minutes	<i>Administrative Assistant</i> Revenue Office
3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3a. Receive emailed notice of acceptance	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office

3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	
	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office
	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director III</i> Revenue Office
	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office
	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary</i> or <i>Undersecretary</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal	None	8 hours 12 minutes	<i>Administrative Officer</i>



	letter of compliance for release.			Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		4 days 5 hours 12 minutes	

<p>b. Section 9(a), (b), (c), 19(f) and 21 of the Convention on the Privileges and Immunities of the Specialized Agencies of the United Nations</p> <p>Goods for official use of UN specialized agencies and household goods and personal effects of executive head and its officials.</p>				
Office or Division:	Revenue Office - Internal Revenue Division			
Classification:	Complex			
Type of Transaction:	G2G - Government-to-Government			
Who may avail:	Specialized Agencies of the United Nations			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Email Address 3. Telephone Number 4. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		- Requesting Party - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party		
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Signed and dated Bill of Lading /Air Waybill 3. Commercial Invoice (Packing List, if applicable) 4. DFA recommendation 5. Letter request by the Agency		- DOF website - Shipping Company - Shipper from country of origin - Department of Foreign Affairs - United Nations organization		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration. • First time applicant start from Step 1 • Registered applicant start from Step 2	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at the Central Records Management Division.	2.1 Check the completeness of supporting documents. If incomplete, return to the applicant.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division

(For documents originating from DFA)				
3. File application with supporting documents at the CRMD.	3.1 Receive the application and supporting documents, encode required entries in the TES-Lite and generate trace number for the application.			
3a. Receive emailed notice of acceptance of application.	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer</i> (<i>Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist</i>) Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	
	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the	None	4 hours	<i>Division Chief</i> Revenue Office

	shipment requires verification/inspection.			
	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director III</i> Revenue Office
	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office
	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		4 days 4 hours 27 minutes	

3. Granting of Tax Exemption on Importations under Bilateral Agreements

- a. Article 6(b), Agreement between the Government of the Philippines and the Asian Productivity Organization (APO)
Printing supplies, materials and equipment for the production operations of the APO production unit.

Office or Division:	Revenue Office - Internal Revenue Division			
Classification:	Complex			
Type of Transaction:	G2B - Government-to-Business			
Who may avail:	APO Production Unit			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Tax Identification Number 3. Email Address 4. Telephone Number 5. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		- Requesting Party - Bureau of Internal Revenue - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party		
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative) 4. Signed and dated Bill of Lading/Air Waybill 5. Commercial Invoice (Packing List, if applicable)		- DOF website - Applicant/Requesting party - Applicant/Requesting party - Shipping Company - Shipper from country of origin		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration.	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	Administrative Assistant Revenue Office
<ul style="list-style-type: none"> First time applicant start from Step 1 Registered applicant start from Step 2 	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant	None	15 minutes	Officer of the Day, Tax Specialist Revenue Office

	2.2. Encode the required entries in the TES-Lite system.	None	30 minutes	<i>Administrative Assistant</i> Revenue Office
3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3a. Receive emailed notice of acceptance	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	
	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office
	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director III</i> Revenue Office
	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the	None	4 hours	<i>Director IV</i> Revenue Office

	shipment requires verification/inspection.			
	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		4 days 5 hours 12 minutes	

b. Article VIII D(4), I.2 and 3 of the Host Country Agreement between Government of the Republic of the Philippines and the ASEAN Centre for Biodiversity (ACB) Goods for the official use of ASEAN Centre for Biodiversity and furniture, personal effects and other goods of the ACB executive director, non-Filipino officers, staff and consultants.				
Office or Division:	Revenue Office - Internal Revenue Division			
Classification:	Complex			
Type of Transaction:	G2G - Government-to-Government			
Who may avail:	ASEAN Center for Biodiversity			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Email Address 3. Telephone Number 4. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		- Requesting Party - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party		
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Signed and dated Bill of Lading/Air Waybill 3. Commercial Invoice (Packing List, if applicable) 4. DFA recommendation 5. Letter request from ACB		- DOF website - Shipping Company - Shipper from country of origin - Department of Foreign Affairs - ASEAN Centre for Biodiversity		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration. <ul style="list-style-type: none"> First time applicant start from <i>Step 1</i> Registered applicant start from <i>Step 2</i> 	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	Administrative Assistant Revenue Office
	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			

2. Present the application and supporting documents at the Central Records Management Division. (For documents originating from DFA)	2.1 Check the completeness of supporting documents. If incomplete, return to the applicant.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3. File application with supporting documents at the CRMD.	3.1 Receive the application and supporting documents, encode required entries in the TES-Lite and generate trace number for the application.			
3a. Receive emailed notice of acceptance of application.	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned	

			to the applicant.	
	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office
	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director III</i> Revenue Office
	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office
	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary</i> or <i>Undersecretary</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal	None	8 hours 12 minutes	<i>Administrative Officer</i>



	letter of compliance for release.			Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		4 days 4 hours 27 minutes	

c. Article IV, Sections 21, 24 and 26 of the Agreement between the Republic of the Philippines and the International Center for Living and Aquatic Resources Management to establish the Office of the Worldfish Center in the Philippines
Official goods, personal effects and furniture of non-Filipino personnel of the office of the Worldfish Center in the Philippines.

Office or Division:	Revenue Office - Internal Revenue Division
Classification:	Complex
Type of Transaction:	G2G - Government-to-Government
Who may avail:	International Center for Living Aquatic Resources Management

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Email Address 3. Telephone Number 4. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number	- Requesting Party - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party

APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Signed and dated Bill of Lading/Air Waybill 3. Commercial Invoice (Packing List, if applicable) 4. DFA recommendation 5. Letter request from ICLARM	- DOF website - Shipping Company - Shipper from country of origin - Department of Foreign Affairs - International Center for Living Aquatic Resources
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CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/individual information and upload the documents in support of registration. • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step 2</i>	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	Administrative Assistant Revenue Office
	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at the Central Records Management Division. (For documents originating from DFA)	2.1 Check the completeness of supporting documents. If incomplete, return to the applicant.	None	1 hour	Administrative Officer Central Records Management Division

3. File application with supporting documents at the CRMD.	3.1 Receive the application and supporting documents, encode required entries in the TES-Lite and generate trace number for the application.			
3a. Receive emailed notice of acceptance of application.	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer</i> (<i>Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist</i>) Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	
	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office
	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director III</i> Revenue Office
	3.9 Review draft TEI/formal letter of	None	4 hours	<i>Director IV</i>

	compliance. Assessment is also made whether the shipment requires verification/inspection.			Revenue Office
	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		4 days 4 hours 27 minutes	

d. Article 2(2), 2(5), 3(1) and 5(3)(g), of the Headquarters Agreement between the Government of the Republic of the Philippines (GOP) and the International Committee of the Red Cross (ICRC) Goods and motor vehicle for official use, relief supplies, property, furniture, effects and household equipment of the ICRC and its non-Filipino delegates and alien employees.				
Office or Division:	Revenue Office - Internal Revenue Division			
Classification:	Complex			
Type of Transaction:	G2G - Government-to-Government			
Who may avail:	International Committee of the Red Cross			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION:				
A. Applicant				
1. Name of Consignee		- Requesting Party		
2. Email Address		- Requesting Party		
3. Telephone Number		- Requesting Party		
4. Official Address		- Requesting Party		
B. Broker/s, if any				
1. Tax Identification Number		- Bureau of Internal Revenue		
2. License Number		- Professional Regulation Commission		
3. Name of Broker		- Requesting Party		
4. Email Address		- Requesting Party		
5. Contact Number		- Requesting Party		
APPLICATION:				
1. Completely filled-out DOF-RO Form No. 91		- DOF website		
2. Signed and dated Bill of Lading/Air Waybill		- Shipping Company		
3. Commercial Invoice (Packing List, if applicable)		- Shipper from country of origin		
4. DFA recommendation		- Department of Foreign Affairs		
5. Letter request from ICRC		- International Committee of the Red Cross		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration. • First time applicant start from Step 1 • Registered applicant start from Step 2	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	Administrative Assistant Revenue Office
	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at the Central Records Management Division.	2.1 Check the completeness of supporting documents. If incomplete, return to the applicant.	None	1 hour	Administrative Officer Central Records Management Division

(For documents originating from DFA)				
3. File application with supporting documents at the CRMD.	3.1 Receive the application and supporting documents, encode required entries in the TES-Lite and generate trace number for the application.			
3a. Receive emailed notice of acceptance of application.	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer</i> (<i>Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist</i>) Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	
	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office
	3.8 Review draft TEI/formal letter of compliance. Assessment	None	4 hours	<i>Director III</i> Revenue Office

	is also made whether the shipment requires verification/inspection.			
	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office
	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		4 days 4 hours 27 minutes	

e. Article 4(5) and 5(3) of the Agreement between the Republic of the Philippines and Federal Republic of Germany concerning Technical Cooperation Articles for German technical cooperation projects, personal effects and motor vehicles of German experts, teachers and technicians and their families				
Office or Division:	Revenue Office - Internal Revenue Division			
Classification:	Complex			
Type of Transaction:	G2G - Government-to-Government			
Who may avail:	German Embassy and technical cooperation experts			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Email Address 3. Telephone Number 4. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number			- Requesting Party - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party	
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Signed and dated Bill of Lading/Air Waybill 3. Commercial Invoice (Packing List, if applicable) 4. DFA recommendation 5. Note Verbale from the Embassy			- DOF website - Shipping Company - Shipper from country of origin - Department of Foreign Affairs - German Embassy	
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration. <ul style="list-style-type: none"> First time applicant start from <i>Step 1</i> Registered applicant start from <i>Step 2</i> 	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at the Central Records Management Division. (For documents originating from DFA)	2.1 Check the completeness of supporting documents. If incomplete, return to the applicant.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division

3. File application with supporting documents at the CRMD.	3.1 Receive the application and supporting documents, encode required entries in the TES-Lite and generate trace number for the application.			
3a. Receive emailed notice of acceptance of application.	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer</i> (<i>Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist</i>) Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	
	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office

	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director III</i> Revenue Office
	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office
	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		4 days 4 hours 27 minutes	

<p>f. Article VI.1(b), IX. 1(1), 2(2), XI. 2.1(b)(i)(ii)(iii) and 2 (2)(a) of the Agreement on Technical Cooperation between the Government of the Republic of the Philippines and the Government of Japan</p> <p>Luggage, personal effects, household effects consumer goods and motor vehicle of JICA experts, members of the missions and senior volunteers JICA office representative, staff and their families, importation of technical cooperation equipment, machinery and materials provided by Japan International Cooperation Agency (JICA) to the GOP and for the use of the experts, members of the missions and senior volunteers and Importation of equipment, machinery materials and motor vehicles of the JICA office.</p>				
Office or Division:	Revenue Office - Internal Revenue Division			
Classification:	Complex			
Type of Transaction:	G2G - Government-to-Government			
Who may avail:	JICA Office and JICA technical cooperation experts			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Email Address 3. Telephone Number 4. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		- Requesting Party - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party		
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Signed and dated Bill of Lading /Air Waybill 3. Commercial Invoice (Packing List, if applicable) 4. DFA recommendation 5. Note Verbale from the Embassy		- DOF website - Shipping Company - Shipper from country of origin - Department of Foreign Affairs - Japanese Embassy		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration. <ul style="list-style-type: none"> First time applicant start from Step 1 Registered applicant start from Step 2 	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			

2. Present the application and supporting documents at the Central Records Management Division. (For documents originating from DFA)	2.1 Check the completeness of supporting documents. If incomplete, return to the applicant.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3. File application with supporting documents at the CRMD.	3.1 Receive the application and supporting documents, encode required entries in the TES-Lite and generate trace number for the application.			
3a. Receive emailed notice of acceptance of application.	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.5 Assign application to Action Officer.			
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	
	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office

	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director III</i> Revenue Office
	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office
	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		4 days 4 hours 27 minutes	

g. Article 5(3) of the Air Services Agreement Between the Government of Japan and the Government of the Republic of the Philippines Fuel, lubricating oils, spare parts, regular equipment and aircraft stores of Japanese designated airlines				
Office or Division:	Revenue Office - Internal Revenue Division			
Classification:	Complex			
Type of Transaction:	G2B - Government-to-Business			
Who may avail:	Japanese Airlines			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Tax Identification Number 3. SEC Registration Number (if applicable) 4. DTI Registration Number (if applicable) 5. BOI Registration Number (if applicable) 6. Email Address 7. Telephone Number 8. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		<ul style="list-style-type: none"> - Requesting Party - Bureau of Internal Revenue - Securities and Exchange Commission - Department of Trade and Industry - Board of Investments - Requesting Party - Requesting Party - Requesting Party <ul style="list-style-type: none"> - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party 		
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative) 4. Signed and dated Bill of Lading/Air Waybill 5. Commercial Invoice (Packing List, if applicable) 6. CAAP Certification 7. NTC Clearance (if applicable)		<ul style="list-style-type: none"> - DOF website - Applicant/Requesting party (Japanese Airlines) - Applicant/Requesting party (Japanese Airlines) - Shipping Company - Shipper from country of origin - Civil Aviation Authority of the Philippines - National Telecommunications Commission 		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration. • First time applicant start from Step 1 • Registered applicant start from Step 2	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			

2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office
	2.2. Encode the required entries in the TES-Lite system.	None	30 minutes	<i>Administrative Assistant</i> Revenue Office
3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3a. Receive emailed notice of acceptance	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	
	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office
	3.8 Review draft TEI/formal letter of compliance. Assessment	None	4 hours	<i>Director III</i> Revenue Office

	is also made whether the shipment requires verification/inspection.			
	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office
	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		4 days 5 hours 12 minutes	

h. Article 9(2)(a), (b) and (c) of the Air Transport Agreement concluded between the Governments of the Philippines and the United States of America Aircraft stores, ground equipment, engines, spare parts, fuel, lubricants and consumable technical supplies of US designated airlines				
Office or Division:	Revenue Office - Internal Revenue Division			
Classification:	Complex			
Type of Transaction:	G2B - Government-to-Business			
Who may avail:	US Airlines			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Tax Identification Number 3. SEC Registration Number (if applicable) 4. DTI Registration Number (if applicable) 5. BOI Registration Number (if applicable) 6. Email Address 7. Telephone Number 8. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		- Requesting Party - Bureau of Internal Revenue - Securities and Exchange Commission - Department of Trade and Industry - Board of Investments - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party		
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative) 4. Signed and dated Bill of Lading /Air Waybill 5. Commercial Invoice (Packing List, if applicable) 6. CAAP Certification 7. NTC Clearance, if applicable		- DOF website - Applicant/Requesting party - Applicant/Requesting party - Shipping Company - Shipper from country of origin - Civil Aviation Authority of the Philippines - National Telecommunications Commission		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration. • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step 2</i>	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			

2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office
	2.2. Encode the required entries in the TES-Lite system.	None	30 minutes	<i>Administrative Assistant</i> Revenue Office
3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3a. Receive emailed notice of acceptance	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	
	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office

	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director III</i> Revenue Office
	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office
	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary</i> or <i>Undersecretary</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		4 days 5 hours 12 minutes	

<p>i. Article 13(3) and (6) of the Agreement between the Government of the Republic of the Philippines and the Government of Australia concerning the Status of the Visiting Forces of each State in the Territory of the Other State</p> <p>Equipment, materials, motor vehicles, provisions and supplies, bullets, ammunitions and explosives devices, fuel, oil and lubricants for the official use of Australian Visiting Forces and its civilian components</p>				
Office or Division:	Revenue Office - Internal Revenue Division			
Classification:	Complex			
Type of Transaction:	G2G - Government-to-Government			
Who may avail:	Australian Visiting Forces			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Email Address 3. Telephone Number 4. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		- Requesting Party - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party		
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Signed and dated Bill of Lading/Air Waybill 3. Commercial Invoice (Packing List, if applicable) 4. DFA recommendation 5. Note Verbale from the Embassy		- DOF website - Shipping Company - Shipper from country of origin - Department of Foreign Affairs - Australian Embassy		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/individual information and upload the documents in support of registration. • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step 2</i>	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			

2. Present the application and supporting documents at the Central Records Management Division. (For documents originating from DFA)	2.1 Check the completeness of supporting documents. If incomplete, return to the applicant.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3. File application with supporting documents at the CRMD.	3.1 Receive the application and supporting documents, encode required entries in the TES-Lite and generate trace number for the application.			
3a. Receive emailed notice of acceptance of application.	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	
	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the	None	4 hours	<i>Division Chief</i> Revenue Office

	shipment requires verification/inspection.			
	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director III</i> Revenue Office
	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office
	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		4 days 4 hours 27 minutes	

<p>j. Article VII (1) and (2) of the Agreement Between the Government of the Republic of the Philippines and the Government of United States of America regarding the Treatment of the United States Forces Visiting the Philippines</p> <p>Equipment, materials and supplies, personal baggage, personal effects and other property of US visiting forces and its personnel.</p>				
Office or Division:	Revenue Office - Internal Revenue Division			
Classification:	Complex			
Type of Transaction:	G2G- Government-to-Government			
Who may avail:	US Visiting Forces			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Email Address 3. Telephone Number 4. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		- Requesting Party - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party		
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Signed and dated Bill of Lading /Air Waybill 3. Commercial Invoice (Packing List, if applicable) 4. DFA recommendation 5. Note Verbale from the Embassy		- DOF website - Shipping Company - Shipper from country of origin - Department of Foreign Affairs - US Embassy		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration. • First time applicant start from Step 1 • Registered applicant start from Step 2	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at the Central Records Management Division.	2.1 Check the completeness of supporting documents. If incomplete, return to the applicant.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division

(For documents originating from DFA)				
3. File application with supporting documents at the CRMD.	3.1 Receive the application and supporting documents, encode required entries in the TES-Lite and generate trace number for the application.			
3a. Receive emailed notice of acceptance of application.	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer</i> (<i>Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist</i>) Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	
	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office
	3.8 Review draft TEI/formal letter of compliance. Assessment	None	4 hours	<i>Director III</i> Revenue Office

	is also made whether the shipment requires verification/inspection.			
	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office
	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		4 days 4 hours 27 minutes	

k. Article XI(3)(b) and (c) of the agreement between the government 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)

Furniture, personal effects and motor vehicle of the acting centre director and the non-Filipino officers and staff members of the SEAMEO-INNOTECH.

Office or Division:	Revenue Office - Internal Revenue Division
Classification:	Complex
Type of Transaction:	G2G- Government-to-Government
Who may avail:	Southeast Asian Ministers of Education Organization Center for Educational Innovation and Technology

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Email Address 3. Telephone Number 4. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number	- Requesting Party - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative) 4. Signed and dated Bill of Lading/Air Waybill 5. Commercial Invoice (Packing List, if applicable) 6. DepEd recommendation	- DOF website - Applicant/Requesting Party - Applicant/Requesting Party - Shipping Company - Shipper from country of origin - Department of Education

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration.	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
<ul style="list-style-type: none"> First time applicant start from Step 1 Registered applicant start from Step 2 	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office
	2.2. Encode the required entries in the TES-Lite system.	None	30 minutes	<i>Administrative Assistant</i>

				Revenue Office
3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3a. Receive emailed notice of acceptance	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	
	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office
	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director III</i> Revenue Office
	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office

	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		4 days 5 hours 12 minutes	

I. Article XI(2)(a)(b) of the Agreement Between the Government 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).

Equipment, commodities, articles, documents, material and official vehicles of SEAMEO-INNOTECH

Office or Division:	Revenue Office - Internal Revenue Division
Classification:	Complex
Type of Transaction:	G2G- Government-to-Government
Who may avail:	Southeast Asian Ministers of Education Organization Center for Educational Innovation and Technology

CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Email Address 3. Telephone Number 4. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		- Requesting Party - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party		
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Signed and dated Bill of Lading/ Air Waybill 3. Commercial Invoice (Packing List, if applicable) 4. DFA Recommendation 5. Letter Request from SEAMEO-INNOTECH		- DOF website - Shipping Company - Shipper from country of origin - Department of Foreign Affairs - SEAMEO-INNOTECH		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration. <ul style="list-style-type: none"> First time applicant start from Step 1 Registered applicant start from Step 2 	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	Administrative Assistant Revenue Office
	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at the Central Records Management Division.	2.1 Check the completeness of supporting documents. If incomplete, return to the applicant.	None	1 hour	Administrative Officer Central Records Management Division

(For documents originating from DFA)				
3. File application with supporting documents at the CRMD.	3.1 Receive the application and supporting documents, encode required entries in the TES-Lite and generate trace number for the application.			
3a. Receive emailed notice of acceptance of application.	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer</i> (<i>Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist</i>) Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	
	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office
	3.8 Review draft TEI/formal letter of compliance. Assessment	None	4 hours	<i>Director III</i> Revenue Office

	is also made whether the shipment requires verification/inspection.			
	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office
	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		4 days 4 hours 27 minutes	

m. Article VI (A) of the Agreement between the United Nations Children's Fund (UNICEF) and the Government of the Philippines Assets and property of the UNICEF.				
Office or Division:	Revenue Office - Internal Revenue Division			
Classification:	Complex			
Type of Transaction:	G2G- Government-to-Government			
Who may avail:	Importations by the United Nations Children's Fund			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Email Address 3. Telephone Number 4. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		<ul style="list-style-type: none"> - Requesting Party - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party 		
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Signed and dated Bill of Lading /Air Waybill 3. Commercial Invoice (Packing List, if applicable) 4. DFA recommendation 5. Letter request from UNICEF		<ul style="list-style-type: none"> - DOF website - Shipping Company - Shipper from country of origin - Department of Foreign Affairs - United Nations Children's Fund 		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration. • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step 2</i>	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at the Central Records Management Division. (For documents originating from DFA)	2.1 Check the completeness of supporting documents. If incomplete, return to the applicant.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division

3. File application with supporting documents at the CRMD.	3.1 Receive the application and supporting documents, encode required entries in the TES-Lite and generate trace number for the application.			
3a. Receive emailed notice of acceptance of application.	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer</i> (<i>Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist</i>) Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	
	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office
	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director III</i> Revenue Office
	3.9 Review draft TEI/formal letter of	None	4 hours	<i>Director IV</i>



	compliance. Assessment is also made whether the shipment requires verification/inspection.			Revenue Office
	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		4 days 4 hours 27 minutes	

<p>n. Clause 1, 2 and 3 of Diplomatic Note No. 1071 of the Agreement between the Republic of the Philippines and the United States Government on the humanitarian activities of American voluntary relief and rehabilitation agencies</p> <p>Food, clothing, medicine and other relief and rehabilitation supplies and equipment of US voluntary relief and rehabilitation agencies</p>				
Office or Division:	Revenue Office - Internal Revenue Division			
Classification:	Complex			
Type of Transaction:	G2B - Government-to-Business			
Who may avail:	US voluntary relief agencies			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Email Address 3. Telephone Number 4. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		- Requesting Party - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party		
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Signed and dated Bill of Lading /Air Waybill 3. Commercial Invoice (Packing List, if applicable) 4. DFA recommendation 5. Letter request from the Agency		- DOF website - Shipping Company - Shipper from country of origin - Department of Foreign Affairs (DFA) - US voluntary relief agency		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration. • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step 2</i>	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at the Central Records Management Division.	2.1 Check the completeness of supporting documents. If incomplete, return to the applicant.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division

(For documents originating from DFA)				
3. File application with supporting documents at the CRMD.	3.1 Receive the application and supporting documents, encode required entries in the TES-Lite and generate trace number for the application.			
3a. Receive emailed notice of acceptance of application.	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer</i> (<i>Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist</i>) Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	
	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office
	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether	None	4 hours	<i>Director III</i> Revenue Office

	the shipment requires verification/inspection.			
	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office
	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		4 days 4 hours 27 minutes	

<p>o. Section 11(a), (b), (c) and Section 22(f), (g) of the Host Agreement between the Philippine Government and the World Health Organization</p> <p>Motor vehicle, furniture and personal effects assets, property, medical supplies, any other goods or articles, and publications of the WHO and its official</p>				
Office or Division:	Revenue Office - Internal Revenue Division			
Classification:	Complex			
Type of Transaction:	G2G- Government-to-Government			
Who may avail:	World Health Organization			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Email Address 3. Telephone Number 4. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		- Requesting Party - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party		
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Signed and dated Bill of Lading /Air Waybill 3. Commercial Invoice (Packing List, if applicable) 4. DFA recommendation 5. Letter request from WHO		- DOF website - Shipping Company - Shipper from country of origin - Department of Foreign Affairs - World Health Organization		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration. • First time applicant start from Step 1 • Registered applicant start from Step 2	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at the Central Records Management Division. (For documents originating from DFA)	2.1 Check the completeness of supporting documents. If incomplete, return to the applicant.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division

3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and supporting documents, encode required entries in the TES-Lite and generate trace number for the application.			
3a. Receive emailed notice of acceptance of application.	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer</i> (<i>Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist</i>) Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	
	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office
	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director III</i> Revenue Office
	3.9 Review draft TEI/formal letter of	None	4 hours	<i>Director IV</i>

	compliance. Assessment is also made whether the shipment requires verification/inspection.			Revenue Office
	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		4 days 4 hours 27 minutes	

- p. Article III and Article IV(2)(a)(b) of the Memorandum of Agreement between the Government of the Republic of the Philippines and the World Organization of the Scout Movement.

Household goods, personal effects and motor vehicle of the WOSM Regional executive commissioner and Deputy regional executive commissioner and goods for official use of the WOSM.

Office or Division:	Revenue Office - Internal Revenue Division			
Classification:	Complex			
Type of Transaction:	G2G- Government-to-Government			
Who may avail:	World Organization of the Scout Movement			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Email Address 3. Telephone Number 4. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		- Requesting Party - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party		
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Signed and dated Bill of Lading /Air Waybill 3. Commercial Invoice (Packing List, if applicable) 4. DFA recommendation 5. Letter request from WOSM		- DOF website - Shipping Company - Shipper from country of origin - Department of Foreign Affairs - World Organization of the Scout Movement		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration. • First time applicant start from Step 1 • Registered applicant start from Step 2	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at the Central Records Management Division.	2.1 Check the completeness of supporting documents. If incomplete, return to the applicant.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division

(For documents originating from DFA)				
3. File application with supporting documents at the CRMD.	3.1 Receive the application and supporting documents, encode required entries in the TES-Lite and generate trace number for the application.			
3a. Receive emailed notice of acceptance of application.	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer</i> (<i>Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist</i>) Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	
	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office
	3.8 Review draft TEI/formal letter of compliance. Assessment	None	4 hours	<i>Director III</i> Revenue Office

	is also made whether the shipment requires verification/inspection.			
	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office
	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		4 days 4 hours 27 minutes	

q. Article 3 (1) (3) and 4 of the Cooperation Agreement between the Government of the Republic of the Philippines and the International Organization for Migration

Goods and motor vehicle of the International Organization for Migration and its director, deputy director general, and staff.

Office or Division:	Revenue Office - Internal Revenue Division
Classification:	Complex
Type of Transaction:	G2G- Government-to-Government
Who may avail:	International Organization for Migration

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Email Address 3. Telephone Number 4. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number	- Requesting Party - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party

APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Signed and dated Bill of Lading /Air Waybill 3. Commercial Invoice (Packing List, if applicable) 4. DFA recommendation 5. Letter request from IOM	- DOF website - Shipping Company - Shipper from country of origin - Department of Foreign Affairs - International Organization for Migration
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CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration. <ul style="list-style-type: none"> First time applicant start from Step 1 Registered applicant start from Step 2 	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. File application with supporting documents at the Central Records Management Division.	2.1 Check the completeness of supporting documents. If incomplete, return to the applicant.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division

(For documents originating from DFA)				
3. File application with supporting documents at the CRMD.	3.1 Receive the application and supporting documents, encode required entries in the TES-Lite and generate trace number for the application.			
3a. Receive emailed notice of acceptance of application.	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer</i> (<i>Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist</i>) Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	
	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection	None	4 hours	<i>Division Chief</i> Revenue Office
	3.8 Review draft TEI/formal letter of compliance. Assessment	None	4 hours	<i>Director III</i> Revenue Office

	is also made whether the shipment requires verification/inspection.			
	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office
	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		4 days 4 hours 27 minutes	

4. Granting of Tax Exemption on Importations of Government Agencies and Instrumentalities

- a. Section 19 of R.A. 6847 (The Philippines Sports Commission Act), as amended by Section 86(c) of R.A. 10963 (TRAIN Law)
 Sportswear, equipment, supplies, instruments and materials of PSC, including donation to the Philippine Olympic Committee, and through the commission, to the various national sports associations.

Office or Division:	Revenue Office - Internal Revenue Division
Classification:	Complex
Type of Transaction:	G2G- Government-to-Government
Who may avail:	Philippine Sports Commission

CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Tax Identification Number 3. Email Address 4. Telephone Number 5. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		- Requesting Party - Bureau of Internal Revenue - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party		
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative) 4. Signed and dated Bill of Lading /Air Waybill 5. Commercial Invoice (Packing List, if applicable) 6. PSC Certification 7. BOI Certification of non-availability 8. Authenticated/Apostilled Deed of Donation (if donation) 9. Deed of Acceptance (if donation)		- DOF website - Applicant/Requesting party - Applicant/Requesting party - Shipping Company - Shipper from country of origin - Philippine Sports Commission - Department of Trade and Industry-Board of Investments - Donor - Donee		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration.	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	Administrative Assistant Revenue Office
<ul style="list-style-type: none"> First time applicant start from Step 1 Registered applicant start from Step 2 	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			

2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office
	2.2. Encode the required entries in the TES-Lite system.	None	30 minutes	<i>Administrative Assistant</i> Revenue Office
3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3a. Receive emailed notice of acceptance	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	
	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office
	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the	None	4 hours	<i>Director III</i> Revenue Office



	shipment requires verification/inspection.			
	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office
	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		4 days 5 hours 12 minutes	

b. Section 382 of R.A. 7160 (The Local Government Code of 1991)

Heavy equipment and machineries for the construction, improvement, repair, maintenance of roads, bridges as well as garbage trucks, fire trucks, and other similar equipment of Local Government Units (LGUs)

Office or Division:	Revenue Office - Internal Revenue Division			
Classification:	Complex			
Type of Transaction:	G2G- Government-to-Government			
Who may avail:	Local Government Units			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Tax Identification Number 3. Email Address 4. Telephone Number 5. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		- Requesting Party - Bureau of Internal Revenue - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party		
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative) 4. Signed and dated Bill of Lading /Air Waybill 5. Commercial Invoice (Packing List, if applicable) 6. LGU Board Resolution 7. DTI-FTEB Import Clearance		- DOF website - Applicant/Requesting Party - Applicant/Requesting Party - Shipping Company - Shipper from country of origin - Local Government Unit - Department of Trade and Industry's- Fair Trade Enforcement Bureau		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration.	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	Administrative Assistant Revenue Office
<ul style="list-style-type: none"> First time applicant start from Step 1 Registered applicant start from Step 2 	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant	None	15 minutes	Officer of the Day, Tax Specialist Revenue Office
	2.2. Encode the required entries in the TES-Lite system.	None	30 minutes	Administrative Assistant

				Revenue Office
3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3a. Receive emailed notice of acceptance	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	
	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office
	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director III</i> Revenue Office
	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the	None	4 hours	<i>Director IV</i> Revenue Office



	shipment requires verification/inspection.			
	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		4 days 5 hours 12 minutes	

c. Section 42(b) of R.A.7277 (Magna Carta for Disabled Persons) Goods donated to a government agency or an organization engaged in the rehabilitation of disabled persons				
Office or Division:	Revenue Office - Internal Revenue Division			
Classification:	Complex			
Type of Transaction:	G2G- Government-to-Government G2B - Government-to-Business			
Who may avail:	Government agencies engaged in the rehabilitation of disabled persons and organizations of disabled persons			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant If Business 1. Name of Consignee 2. Tax Identification Number 3. SEC Registration Number (if applicable) 4. DTI Registration Number (if applicable) 5. Email Address 6. Telephone Number 7. Official Address If Government 1. Name of Consignee 2. Tax Identification Number 3. Email Address 4. Telephone Number 5. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		- Requesting Party - Bureau of Internal Revenue - Securities and Exchange Commission - Department of Trade and Industry - Requesting Party - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party		
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative) 4. Signed and dated Bill of Lading /Air Waybill 5. Commercial Invoice (Packing List, if applicable) 6. NCDA/DSWD recommendation 7. Authenticated/Apostilled Deed of Donation 8. Deed of Acceptance 9. Copy of SEC Registration (if NGO) 10. BIR Tax Exempt Certificate (if NGO)		- DOF website - Applicant/Requesting Party - Applicant/Requesting Party - Shipping Company - Shipper from country of origin - National Council on Disability Affairs /Department of Social Welfare and Development - Donor - Donee - Securities and Exchange Commission -Bureau of Internal Revenue		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office

documents in support of registration.				
<ul style="list-style-type: none"> First time applicant start from <i>Step 1</i> Registered applicant start from <i>Step 2</i> 	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office
	2.2. Encode the required entries in the TES-Lite system.	None	30 minutes	<i>Administrative Assistant</i> Revenue Office
3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3a. Receive emailed notice of acceptance	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	
	3.7 Review draft TEI/formal letter of	None	4 hours	<i>Division Chief</i>

	compliance. Assessment is also made whether the shipment requires verification/inspection.			Revenue Office
	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director III</i> Revenue Office
	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office
	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		4 days 5 hours 12 minutes	

d. Section 21 of R.A. 7306, (Charter of the People's Television Network, Inc.), as amended by Section 86(f) of R.A.10963 (TRAIN Law)

Broadcast equipment, apparatus and materials to be used in the operation the People's Television Network, Incorporated

Office or Division:	Revenue Office - Internal Revenue Division			
Classification:	Complex			
Type of Transaction:	G2G- Government-to-Government			
Who may avail:	People's Television Network			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Tax Identification Number 3. Email Address 4. Telephone Number 5. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		- Requesting Party - Bureau of Internal Revenue - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party		
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative) 4. Signed and dated Bill of Lading /Air Waybill 5. Commercial Invoice (Packing List, if applicable) 6. NTC Permit to Import 7. DTI-FTEB Import Authority		- DOF website - Applicant/Requesting party - Applicant/Requesting party - Shipping Company - Shipper from country of origin - National Telecommunications Commission - Department of Trade and Industry-Fair Trade and Enforcement Bureau		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration.	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	Administrative Assistant Revenue Office
<ul style="list-style-type: none"> First time applicant start from Step 1 Registered applicant start from Step 2 	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant	None	15 minutes	Officer of the Day, Tax Specialist Revenue Office

	2.2. Encode the required entries in the TES-Lite system.	None	30 minutes	<i>Administrative Assistant</i> Revenue Office
3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3a. Receive emailed notice of acceptance	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	
	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office
	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director III</i> Revenue Office
	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the	None	4 hours	<i>Director IV</i> Revenue Office

	shipment requires verification/inspection.			
	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		4 days 5 hours 12 minutes	



e. Section 14 of R.A. 7354 (Postal Service Act of 1992), as amended by Section 86(g) of R.A. 10963 (TRAIN LAW)

Postal Equipment, Machineries, Spare Parts And Supplies

Office or Division:	Revenue Office - Internal Revenue Division
Classification:	Complex
Type of Transaction:	G2G- Government-to-Government
Who may avail:	Philippine Postal Corporation

CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Tax Identification Number 3. Email Address 4. Telephone Number 5. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		- Requesting Party - Bureau of Internal Revenue - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party		
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative) 4. Signed and dated Bill of Lading /Air Waybill 5. Commercial Invoice (Packing List, if applicable) 6. BOI Certification of non-availability		- DOF website - Applicant/Requesting party - Applicant/Requesting party - Shipping Company - Shipper from country of origin - Board of Investments		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration.	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	Administrative Assistant Revenue Office
<ul style="list-style-type: none"> First time applicant start from Step 1 Registered applicant start from Step 2 	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant	None	15 minutes	Officer of the Day, Tax Specialist Revenue Office
	2.2. Encode the required entries in the TES-Lite system.	None	30 minutes	Administrative Assistant Revenue Office

3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3a. Receive emailed notice of acceptance	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	
	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office
	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director III</i> Revenue Office
	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office

	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		4 days 5 hours 12 minutes	

f. Section 126 of R.A. 7653 (The New Central Bank Act), as amended by Section 86(m) of R.A. 10963 (TRAIN Law)

Notes and coins, gold and other metals, and equipment needed for bank note production, minting of coins, metal refining and other security printing operations of the Bangko Sentral ng Pilipinas

Office or Division:	Revenue Office - Internal Revenue Division
Classification:	Complex
Type of Transaction:	G2G- Government-to-Government
Who may avail:	Bangko Sentral Ng Pilipinas

CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Tax Identification Number 3. Email Address 4. Telephone Number 5. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		- Requesting Party - Bureau of Internal Revenue - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party		
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative) 4. Signed and dated Bill of Lading /Air Waybill 5. Commercial Invoice (Packing List, if applicable)		- DOF website - Applicant/Requesting party - Applicant/Requesting party - Shipping Company - Shipper from country of origin		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration.	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	Administrative Assistant Revenue Office
<ul style="list-style-type: none"> First time applicant start from Step 1 Registered applicant start from Step 2 	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant.	None	15 minutes	Officer of the Day, Tax Specialist Revenue Office

	2.2. Encode the required entries in the TES-Lite system.	None	30 minutes	<i>Administrative Assistant</i> Revenue Office
3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3a. Receive emailed notice of acceptance	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	
	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office
	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director III</i> Revenue Office
	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the	None	4 hours	<i>Director IV</i> Revenue Office

	shipment requires verification/inspection.			
	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		4 days 5 hours 12 minutes	

g. Section 18 of R.A. 7884 (National Dairy Authority Act of 1995), as amended by Section 86(o) of R.A. 10963 (TRAIN Law)

Dairy animals, veterinary and other supplies, other farm inputs, dairy equipment and machineries, including its spare parts imported by NDA for distribution to dairy cooperatives

Office or Division:	Revenue Office - Internal Revenue Division			
Classification:	Complex			
Type of Transaction:	G2G - Government-to-Government			
Who may avail:	National Dairy Authority			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION:				
A. Applicant				
1. Name of Consignee		- Requesting Party		
2. Tax Identification Number		- Bureau of Internal Revenue		
3. Email Address		- Requesting Party		
4. Telephone Number		- Requesting Party		
5. Official Address		- Requesting Party		
B. Broker/s, if any				
1. Tax Identification Number		- Bureau of Internal Revenue		
2. License Number		- Professional Regulation Commission		
3. Name of Broker		- Requesting Party		
4. Email Address		- Requesting Party		
5. Contact Number		- Requesting Party		
APPLICATION:				
1. Completely filled-out DOF-RO Form No. 91		- DOF website		
2. Notarized Affidavit of End-Use/Ownership		- Applicant/Requesting party		
3. Authorization letter (if authorized representative)		- Applicant/Requesting party		
4. Signed and dated Bill of Lading /Air Waybill		- Shipping Company		
5. Commercial Invoice (Packing List, if applicable)		- Shipper from country of origin		
6. BOI Certification of non-availability		- Board of Investments		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration.	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
<ul style="list-style-type: none"> First time applicant start from Step 1 Registered applicant start from Step 2 	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office
	2.2. Encode the required entries in the TES-Lite system.	None	30 minutes	<i>Administrative Assistant</i> Revenue Office

3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3a. Receive emailed notice of acceptance	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	
	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office
	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director III</i> Revenue Office
	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office

	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		4 days 5 hours 12 minutes	

h. Section 16 of R.A. 8282 (Social Security Law), as amended by Section 86(q) of R.A. 10963 (TRAIN Law)				
Supplies, equipment, papers and documents of the Social Security System (SSS)				
Office or Division:	Revenue Office - Internal Revenue Division			
Classification:	Complex			
Type of Transaction:	G2G- Government-to-Government			
Who may avail:	Social Security System			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Tax Identification Number 3. Email Address 4. Telephone Number 5. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		- Requesting Party - Bureau of Internal Revenue - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party		
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative) 4. Signed and dated Bill of Lading /Air Waybill 5. Commercial Invoice (Packing List, if applicable)		- DOF website - Applicant/Requesting party - Applicant/Requesting party - Shipping Company - Shipper from country of origin		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration.	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
<ul style="list-style-type: none"> First time applicant start from Step 1 Registered applicant start from Step 2 	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office

	2.2. Encode the required entries in the TES-Lite system.	None	30 minutes	<i>Administrative Assistant</i> Revenue Office
3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3a. Receive emailed notice of acceptance	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	
	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office
	3.8 Review draft TEI/formal letter of compliance. Assessment is also	None	4 hours	<i>Director III</i> Revenue Office

	made whether the shipment requires verification/inspection.			
	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection	None	4 hours	<i>Director IV</i> Revenue Office
	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		4 days 5 hours 12 minutes	

- i. Section 39 of R.A. 8291 (The Government Service Insurance System Act of 1997), as amended by Section 86(r) of R.A. 10963 (TRAIN Law)

Assets of the GSIS

Office or Division:	Revenue Office - Internal Revenue Division			
Classification:	Complex			
Type of Transaction:	G2G- Government-to-Government			
Who may avail:	Government Service Insurance System			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Tax Identification Number 3. Email Address 4. Telephone Number 5. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		- Requesting Party - Bureau of Internal Revenue - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party		
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative) 4. Signed and dated Bill of Lading /Air Waybill 5. Commercial Invoice (Packing List, if applicable)		- DOF website - Applicant/Requesting party (GSIS) - Applicant/Requesting party (GSIS) - Shipping Company - Shipper from country of origin		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration.	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	Administrative Assistant Revenue Office
<ul style="list-style-type: none"> First time applicant start from Step 1 Registered applicant start from Step 2 	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant	None	15 minutes	Officer of the Day, Tax Specialist Revenue Office
	2.2. Encode the required entries in the TES-Lite system.	None	30 minutes	Administrative Assistant Revenue Office

3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3a. Receive emailed notice of acceptance	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	
	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office
	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director III</i> Revenue Office
	3.9 Review draft TEI/formal letter of compliance. Assessment	None	4 hours	<i>Director IV</i> Revenue Office
	is also made whether the shipment requires verification/inspection.	None		

	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		4 days 5 hours 12 minutes	



j. Section 4(f) of R.A. 8292, as amended by Section 86(s) of R.A. 10963 (TRAIN Law)

Supplies, materials and equipment of State Universities/Colleges

Office or Division:	Revenue Office - Internal Revenue Division			
Classification:	Complex			
Type of Transaction:	G2G- Government-to-Government			
Who may avail:	State Universities and Colleges			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION:				
A. Applicant				
1. Name of Consignee		- Requesting Party		
2. Tax Identification Number		- Bureau of Internal Revenue		
3. Email Address		- Requesting Party		
4. Telephone Number		- Requesting Party		
5. Official Address		- Requesting Party		
B. Broker/s, if any				
1. Tax Identification Number		- Bureau of Internal Revenue		
2. License Number		- Professional Regulation Commission		
3. Name of Broker		- Requesting Party		
4. Email Address		- Requesting Party		
5. Contact Number		- Requesting Party		
APPLICATION:				
1. Completely filled-out DOF-RO Form No. 91		- DOF website		
2. Notarized Affidavit of End-Use/Ownership		- Applicant/Requesting party		
3. Authorization letter (if authorized representative)		- Applicant/Requesting party		
4. Signed and dated Bill of Lading /Air Waybill		- Shipping Company		
5. Commercial Invoice (Packing List, if applicable)		- Shipper from country of origin		
6. 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		- Board of Regents/ State Universities/State Colleges		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration.	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
<ul style="list-style-type: none"> First time applicant start from Step 1 Registered applicant start from Step 2 	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office
	2.2. Encode the required entries in the TES-Lite system.	None	30 minutes	<i>Administrative Assistant</i>

				Revenue Office
3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3a. Receive emailed notice of acceptance	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	
	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office
	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director III</i> Revenue Office
	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office



	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		4 days 5 hours 12 minutes	



k. Section 21 (a) and (c) of R.A. 11333 (National Museum Act of the Philippines)

Scientific, philosophical, historical and cultural books, supplies and materials of the National Museum

Office or Division:	Revenue Office - Internal Revenue Division			
Classification:	Complex			
Type of Transaction:	G2G- Government-to-Government			
Who may avail:	National Museum			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Tax Identification Number 3. Email Address 4. Telephone Number 5. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		- Requesting Party - Bureau of Internal Revenue - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party		
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative) 4. Signed and dated Bill of Lading /Air Waybill 5. Commercial Invoice (Packing List, if applicable)		- DOF website - Applicant/Requesting party - Applicant/Requesting party - Shipping Company - Shipper from country of origin		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration.	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	Administrative Assistant Revenue Office
<ul style="list-style-type: none"> First time applicant start from Step 1 Registered applicant start from Step 2 	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant	None	15 minutes	Officer of the Day, Tax Specialist Revenue Office
	2.2. Encode the required entries in the TES-Lite system.	None	30 minutes	Administrative Assistant Revenue Office

3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3a. Receive emailed notice of acceptance	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	
	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office
	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director III</i> Revenue Office
	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office



	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		4 days 5 hours 12 minutes	

<p>I. Section 45(1)(c) of R.A. 9003 (Ecological Solid Waste Management Act of 2000), as amended by Section 86(xx) of R.A. 10963 (TRAIN Law)</p> <p>Equipment, machinery and spare parts donated to local government units, enterprises or private entities, and non-governmental organizations for Solid Waste Management Programs</p>	
Office or Division:	Revenue Office - Internal Revenue Division
Classification:	Complex
Type of Transaction:	G2G- Government-to-Government G2B - Government-to-Business G2C - Government-to-Citizen
Who may avail:	Local government units, enterprises or private entities, including non-government organizations
CHECKLIST OF REQUIREMENTS	
WHERE TO SECURE	
ONE-TIME REGISTRATION: A. Applicant If Business 1. Name of Consignee 2. Tax Identification Number 3. SEC Registration Number (if applicable) 4. DTI Registration Number (if applicable) 5. BOI Registration Number (if applicable) 6. Email Address 7. Telephone Number 8. Official Address If Citizen 1. Name of Consignee 2. Tax Identification Number 3. Passport 4. Email Address 5. Telephone Number 6. Official Address If Government 1. Name of Consignee 2. Tax Identification Number 3. Email Address 4. Telephone Number 5. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number	
- Requesting Party - Bureau of Internal Revenue - Securities and Exchange Commission - Department of Trade and Industry - Board of Investments - Requesting Party - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Department of Foreign Affairs - Requesting Party - Requesting Party - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party	

APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative) 4. Signed and dated Bill of Lading /Air Waybill 5. Commercial Invoice (Packing List, if applicable) 6. DENR recommendation 7. Authenticated/Apostilled Deed of Donation 8. Notarized Deed of Acceptance		- DOF website - Applicant/Requesting party - Applicant/Requesting party - Shipping Company - Shipper from country of origin - Department of Environment and Natural Resources (DENR) - Donor - Donee		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration.	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
<ul style="list-style-type: none"> First time applicant start from Step 1 Registered applicant start from Step 2 	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office
	2.2. Encode the required entries in the TES-Lite system.	None	30 minutes	<i>Administrative Assistant</i> Revenue Office
3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3a. Receive emailed notice of acceptance	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office

	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	
	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office
	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director III</i> Revenue Office
	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office
	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			



	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		4 days 5 hours 12 minutes	

m. Section 26(3) of R.A. 9275 (The Philippine Clean Water Act of 2004), as amended by Section 86(ss) of R.A. 10963 (TRAIN Law)

Goods donated to Local Government Units, water districts, local water utilities, enterprises, or private entities and individuals for water quality management programs

Office or Division:	Revenue Office - Internal Revenue Division
Classification:	Complex
Type of Transaction:	G2G- Government-to-Government G2B - Government-to-Business G2C - Government-to-Citizen
Who may avail:	Local government units, enterprises or private entities, including non-government organizations

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
ONE-TIME REGISTRATION: A. Applicant If Business 1. Name of Consignee 2. Tax Identification Number 3. SEC Registration Number (if applicable) 4. DTI Registration Number (if applicable) 5. BOI Registration Number (if applicable) 6. Email Address 7. Telephone Number 8. Official Address If Citizen 1. Name of Consignee 2. Tax Identification Number 3. Passport 4. Email Address 5. Telephone Number 6. Official Address If Government 1. Name of Consignee 2. Tax Identification Number 3. Email Address 4. Telephone Number 5. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number	- Requesting Party - Bureau of Internal Revenue - Securities and Exchange Commission - Department of Trade and Industry - Board of Investments - Requesting Party - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Department of Foreign Affairs - Requesting Party - Requesting Party - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party

APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative) 4. Signed and dated Bill of Lading /Air Waybill 5. Commercial Invoice (Packing List, if applicable) 6. DENR Endorsement 7. Authenticated/Apostilled Deed of Donation 8. Notarized Deed of Acceptance		- DOF website - Applicant/Requesting party - Applicant/Requesting party - Shipping Company - Shipper from country of origin - Department of Environment and Natural Resources (DENR) - Donor - Donee		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration.	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
<ul style="list-style-type: none"> First time applicant start from Step 1 Registered applicant start from Step 2 	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office
	2.2. Encode the required entries in the TES-Lite system.	None	30 minutes	<i>Administrative Assistant</i> Revenue Office
3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3a. Receive emailed notice of acceptance	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i>

3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	Revenue Office
	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office
	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director III</i> Revenue Office
	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office
	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru			



	TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		4 days 5 hours 12 minutes	

n. Section 16(a) of R.A. No. 9497 (Civil Aviation Authority Act of 2000), as amended by Section 86(bb) of R.A. 10963 (TRAIN Law)

Equipment, machineries, spare parts, accessories and other materials including supplies of the Civil Aviation Authority of the Philippines (CAAP)

Office or Division:	Revenue Office - Internal Revenue Division			
Classification:	Complex			
Type of Transaction:	G2G- Government-to-Government			
Who may avail:	Civil Aviation Authority of the Philippines			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Tax Identification Number 3. Email Address 4. Telephone Number 5. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		- Requesting Party - Bureau of Internal Revenue - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party		
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative) 4. Signed and dated Bill of Lading /Air Waybill 5. Commercial Invoice (Packing List, if applicable) 6. BOI Certification of non-availability		- DOF website - Applicant/Requesting party - Applicant/Requesting party - Shipping Company - Shipper from country of origin - Board of Investments		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration.	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	Administrative Assistant Revenue Office
<ul style="list-style-type: none"> First time applicant start from Step 1 Registered applicant start from Step 2 	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant	None	15 minutes	Officer of the Day, Tax Specialist Revenue Office
	2.2. Encode the required entries in the TES-Lite system.	None	30 minutes	Administrative Assistant



				Revenue Office
3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3a. Receive emailed notice of acceptance	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	
	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office
	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director III</i> Revenue Office
	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the	None	4 hours	<i>Director IV</i> Revenue Office



	shipment requires verification/inspection.			
	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		4 days 5 hours 12 minutes	

- o. Section 25(a) and (c) of R.A. 9500 (The University of the Philippines Charter of 2008), as amended by Section 86 of R.A. 10963 (TRAIN Law)

Assets, books, supplies and materials of the University of the Philippines

Office or Division:	Revenue Office - Internal Revenue Division			
Classification:	Complex			
Type of Transaction:	G2G- Government-to-Government			
Who may avail:	University of the Philippines			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Tax Identification Number 3. Email Address 4. Telephone Number 5. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		- Requesting Party - Bureau of Internal Revenue - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party		
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative) 4. Signed and dated Bill of Lading /Air Waybill 5. Commercial Invoice (Packing List, if applicable) 6. Resolution from the Board of Regents and/or Certification from the President that acquisition of the item is authorized by the Board of Regents		- DOF website - Applicant/Requesting party - Applicant/Requesting party - Shipping Company - Shipper from country of origin - Board of Regents and/or State Universities/State Colleges President		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration.	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	Administrative Assistant Revenue Office
<ul style="list-style-type: none"> First time applicant start from Step 1 Registered applicant start from Step 2 	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant	None	15 minutes	Officer of the Day, Tax Specialist Revenue Office
	2.2. Encode the required entries in the TES-Lite system.	None	30 minutes	Administrative Assistant Revenue Office

3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3a. Receive emailed notice of acceptance	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.		30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	
	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office
	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director III</i> Revenue Office
	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the	None	4 hours	<i>Director IV</i> Revenue Office



	shipment requires verification/inspection.			
	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		4 days 5 hours 12 minutes	

<p>p. Section 10 of R.A. 9369 (An Act amending RA 8436 Entitled: An Act authorizing the Commission on Elections to use an automated election system, x x x) Election equipment, materials, software and supplies of the Commission on Elections (COMELEC)</p>				
Office or Division:	Revenue Office - Internal Revenue Division			
Classification:	Complex			
Type of Transaction:	G2G- Government-to-Government			
Who may avail:	Commission on Elections			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Tax Identification Number 3. Email Address 4. Telephone Number 5. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		- Requesting Party - Bureau of Internal Revenue - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party		
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative) 4. Signed and dated Bill of Lading /Air Waybill 5. Commercial Invoice (Packing List, if applicable)		- DOF website - Applicant/Requesting party - Applicant/Requesting party - Shipping Company - Shipper from country of origin		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration.	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	Administrative Assistant Revenue Office
<ul style="list-style-type: none"> First time applicant start from Step 1 Registered applicant start from Step 2 	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant	None	15 minutes	Officer of the Day, Tax Specialist Revenue Office

	2.2. Encode the required entries in the TES-Lite system.	None	30 minutes	<i>Administrative Assistant</i> Revenue Office
3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3a. Receive emailed notice of acceptance	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	
	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office
	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director III</i> Revenue Office
	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the	None	4 hours	<i>Director IV</i> Revenue Office



	shipment requires verification/inspection.			
	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		4 days 5 hours 12 minutes	

q. Section 23 of R.A.10086, as amended by Section 86(gg) of R.A. 10963 (Strengthening Peoples' Nationalism Through Philippine History Act) Scientific, philosophical, historical and cultural books, supplies and materials of the National Historical Commission of the Philippines (NHCP)				
Office or Division:	Revenue Office - Internal Revenue Division			
Classification:	Complex			
Type of Transaction:	G2G- Government-to-Government			
Who may avail:	National Historical Commission of the Philippines			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Tax Identification Number 3. Email Address 4. Telephone Number 5. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		- Requesting Party - Bureau of Internal Revenue - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party		
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative) 4. Signed and dated Bill of Lading /Air Waybill 5. Commercial Invoice (Packing List, if applicable) 6. NHCP Board Certification		- DOF website - Applicant/Requesting party - Applicant/Requesting party - Shipping Company - Shipper from country of origin - National Historical Commission of the Philippines		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration.	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	Administrative Assistant Revenue Office
<ul style="list-style-type: none"> First time applicant start from Step 1 Registered applicant start from Step 2 	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant	None	15 minutes	Officer of the Day, Tax Specialist Revenue Office

	2.2. Encode the required entries in the TES-Lite system.	None	30 minutes	<i>Administrative Assistant</i> Revenue Office
3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3a. Receive emailed notice of acceptance	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	
	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office
	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director III</i> Revenue Office

	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office
	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		4 days 5 hours 12 minutes	



<p>r. Section 17 of R.A. 7898, as amended by R.A. 10349 (An Act Amending Republic Act No. 7898 Establishing the Revised AFP Modernization Program and for other Purposes), as amended by Section 86(ii) of R.A.10963 (TRAIN LAW) Weapons, equipment and ammunitions of the Armed Forces of the Philippines (AFP)</p>				
Office or Division:	Revenue Office - Internal Revenue Division			
Classification:	Complex			
Type of Transaction:	G2G- Government-to-Government			
Who may avail:	Armed Forces of the Philippines			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Tax Identification Number 3. Email Address 4. Telephone Number 5. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		- Requesting Party - Bureau of Internal Revenue - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party		
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative) 4. Signed and dated Bill of Lading /Air Waybill 5. Commercial Invoice (Packing List, if applicable) 6. DND certification that the shipment is under the AFP Modernization Program 7. NTC and/or CAAP Certification, if applicable 8. PNP/DTI-STMO Import Clearance, if applicable		- DOF website - Applicant/Requesting party - Applicant/Requesting party - Shipping Company - Shipper from country of origin - Department of National Defense - National Telecommunications Commission / Civil Aviation Authority of the Philippines - Philippine National Police/ Department of Trade and Industry- Strategic Trade Management Office		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration.	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	Administrative Assistant Revenue Office
<ul style="list-style-type: none"> First time applicant start from Step 1 Registered applicant start from Step 2 	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant	None	15 minutes	Officer of the Day, Tax Specialist Revenue Office

	2.2. Encode the required entries in the TES-Lite system.	None	30 minutes	<i>Administrative Assistant</i> Revenue Office
3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3a. Receive emailed notice of acceptance	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	
	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office
	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director III</i> Revenue Office
	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the	None	4 hours	<i>Director IV</i> Revenue Office

	shipment requires verification/inspection.			
	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		4 days 5 hours 12 minutes	

<p>s. Section 15(a) of R.A. 11639, (General Appropriations Act for the Fiscal Year 2022) National internal revenue tax and import duties payable or assumed by national government agencies and its instrumentalities, constitutional offices enjoying fiscal autonomy and state universities and colleges arising from foreign donations, grants and loans.</p>				
Office or Division:	Revenue Office - Internal Revenue Division			
Classification:	Complex			
Type of Transaction:	G2G- Government-to-Government			
Who may avail:	National government agencies, constitutional offices enjoying fiscal autonomy, SUCs, BFP, DND, PNP, PCG, NCWC and government hospitals.			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Tax Identification Number 3. Email Address 4. Telephone Number 5. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		- Requesting Party - Bureau of Internal Revenue - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party		
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative) 4. Signed and dated Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. Deed of Donation and Acceptance, or copy of grant or loan agreement <ul style="list-style-type: none"> Other Documents to support the importation of the agency required under DOF-DBM Joint Circular No. 1 dated 30 April 2014 must be submitted at the BOC 		- DOF website - Applicant/Requesting party - Applicant/Requesting party - Shipping Company - Shipper from country of origin - Donor and Donee, or Applicant/Requesting party		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration.	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
<ul style="list-style-type: none"> First time applicant start from <i>Step 1</i> Registered applicant start from <i>Step 2</i> 	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			

2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office
	2.2. Encode the required entries in the TES-Lite system.	None	30 minutes	<i>Administrative Assistant</i> Revenue Office
3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3a. Receive emailed notice of acceptance	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	
	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office
	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the	None	4 hours	<i>Director III</i> Revenue Office

	shipment requires verification/inspection.			
	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office
	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		4 days 5 hours 12 minutes	

<p>t. Section 15(b) of R.A. 11639, (General Appropriations Act for the Fiscal Year 2022) Importation of the Department of National Defense, Philippine National Police, Bureau of Fire Protection, Philippine Coast Guard and the National Coast Watch Center, special hospitals, specialty hospitals, DOH-retained hospitals and SUCs hospitals on importation of health equipment.</p>				
Office or Division:	Revenue Office - Internal Revenue Division			
Classification:	Complex			
Type of Transaction:	G2G- Government-to-Government			
Who may avail:	National government agencies, constitutional offices enjoying fiscal autonomy, SUCs, BFP, DND, PNP, PCG, NCWC and government hospitals.			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Tax Identification Number 3. Email Address 4. Telephone Number 5. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		- Requesting Party - Bureau of Internal Revenue - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party		
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative) 4. Signed and dated Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) <ul style="list-style-type: none"> Other Documents to support the importation of the agency required under DOF-DBM Joint Circular No. 1 dated 30 April 2014 must be submitted at the BOC 		- DOF website - Applicant/Requesting party - Applicant/Requesting party - Shipping Company - Shipper from country of origin		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration.	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
<ul style="list-style-type: none"> First time applicant start from Step 1 Registered applicant start from Step 2 	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office



	2.2. Encode the required entries in the TES-Lite system.	None	30 minutes	<i>Administrative Assistant</i> Revenue Office
3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3a. Receive emailed notice of acceptance	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	
	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office
	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director III</i> Revenue Office
	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the	None	4 hours	<i>Director IV</i> Revenue Office



	shipment requires verification/inspection.			
	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		4 days 5 hours 12 minutes	

u. Section 21 of R.A. 7356 (Law Creating the National Commission for Culture and the Arts), as amended by Section 86(i) of R.A. 10963 (TRAIN Law) Materials of the NCCA for the use of Filipino artists				
Office or Division:	Revenue Office - Internal Revenue Division			
Classification:	Complex			
Type of Transaction:	G2G- Government-to-Government			
Who may avail:	National Commission for Culture and the Arts			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Tax Identification Number 3. Email Address 4. Telephone Number 5. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		<ul style="list-style-type: none"> - Requesting Party - Bureau of Internal Revenue - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party 		
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative) 4. Signed and dated Bill of Lading /Air Waybill 5. Commercial Invoice (Packing List, if applicable) 6. BOI Certification of non-availability		<ul style="list-style-type: none"> - DOF website - Applicant/Requesting party - Applicant/Requesting party - Shipping Company - Shipper from country of origin - Board of Investments 		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration.	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
<ul style="list-style-type: none"> • First time applicant start from Step 1 • Registered applicant start from Step 2 	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office
	2.2. Encode the required entries in the TES-Lite system.	None	30 minutes	<i>Administrative Assistant</i> Revenue Office

3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3a. Receive emailed notice of acceptance	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	
	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office
	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director III</i> Revenue Office
	3.9 Review draft TEI/formal letter of compliance. Assessment	None	4 hours	<i>Director IV</i> Revenue Office
	is also made whether the shipment requires verification/inspection.			

	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		4 days 5 hours 12 minutes	

5. Granting of Tax Exemption on Importations of intergovernmental bodies, organizations, and non-governmental entities

a. Section 39(a)(2)(b) of P.D. 269 (An Act Creating the National Electrification Administration), as amended by Section 109 of R.A. 9337

Equipment, machineries and spare parts of NEA registered electric cooperatives

Office or Division:	Revenue Office - Internal Revenue Division			
Classification:	Complex			
Type of Transaction:	G2B - Government-to-Business			
Who may avail:	Electric Cooperatives			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION:				
A. Applicant				
1. Name of Consignee		- Requesting Party		
2. Tax Identification Number		- Bureau of Internal Revenue		
3. SEC Registration Number (if applicable)		- Securities and Exchange Commission		
4. DTI Registration Number (if applicable)		- Department of Trade and Industry		
5. BOI Registration Number (if applicable)		- Board of Investments		
6. Email Address		- Requesting Party		
7. Telephone Number		- Requesting Party		
8. Official Address		- Requesting Party		
B. Broker/s, if any				
1. Tax Identification Number		- Bureau of Internal Revenue		
2. License Number		- Professional Regulation Commission		
3. Name of Broker		- Requesting Party		
4. Email Address		- Requesting Party		
5. Contact Number		- Requesting Party		
APPLICATION:				
1. Completely filled-out DOF-RO Form No. 91		- DOF website		
2. Notarized Affidavit of End-Use/Ownership		- Applicant/Requesting party		
3. Authorization letter (if authorized representative)		- Applicant/Requesting party		
4. Signed and dated Bill of Lading /Air Waybill		- Shipping Company		
5. Commercial Invoice (Packing List, if applicable)		- Shipper from country of origin		
6. NEA Certification		- National Electrification Administration		
7. BOI Certification of non-availability		- Board of Investments		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration.	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	Administrative Assistant Revenue Office

<ul style="list-style-type: none"> First time applicant start from <i>Step 1</i> Registered applicant start from <i>Step 2</i> 	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office
	2.2. Encode the required entries in the TES-Lite system.	None	30 minutes	<i>Administrative Assistant</i> Revenue Office
3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3a. Receive emailed notice of acceptance	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	
	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office



	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director III</i> Revenue Office
	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office
	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		4 days 5 hours 12 minutes	

b. Section 1 of P.D. 292 (Defining the Status of, and Authorizing the Grant of Tax Exemption and other Privileges to the Aquaculture Department of the Southeast Asian Fisheries Development Center in the Philippines) Goods for official and personal use of SEAFDEC aquaculture department and its foreign personnel				
Office or Division:	Revenue Office - Internal Revenue Division			
Classification:	Complex			
Type of Transaction:	G2G- Government-to-Government			
Who may avail:	Southeast Asian Fisheries Development Center in the Philippines			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Tax Identification Number 3. Email Address 4. Telephone Number 5. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		- Requesting Party - Bureau of Internal Revenue - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party		
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative) 4. Signed and dated Bill of Lading /Air Waybill 5. Commercial Invoice (Packing List, if applicable)		- DOF website - Applicant/Requesting party - Applicant/Requesting party - Shipping Company - Shipper from country of origin		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration.	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office

<ul style="list-style-type: none"> First time applicant start from <i>Step 1</i> Registered applicant start from <i>Step 2</i> 	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office
	2.2. Encode the required entries in the TES-Lite system.	None	30 minutes	<i>Administrative Assistant</i> Revenue Office
3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3a. Receive emailed notice of acceptance of application.	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	



	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office
	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director III</i> Revenue Office
	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	8 hours	<i>Director IV</i> Revenue Office
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.10 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Office
	3.11 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		4 days 1 hour 12 minutes	

c. Section 1 of P.D. 1171 (Providing Certain Tax Exemptions to the Southeast Asian Regional Center for Graduate Study and Research in Agriculture and for Other Purposes) Goods for official and personal use of Southeast Asian Regional Center for Graduate Study and Research in Agriculture.				
Office or Division:	Revenue Office - Internal Revenue Division			
Classification:	Complex			
Type of Transaction:	G2G- Government-to-Government			
Who may avail:	Southeast Asian Regional Center for Graduate Study and Research in Agriculture			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Tax Identification Number 3. Email Address 4. Telephone Number 5. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		<ul style="list-style-type: none"> - Requesting Party - Bureau of Internal Revenue - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party 		
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Signed and dated Bill of Lading /Air Waybill 3. Commercial Invoice (Packing List, if applicable) 4. DFA Recommendation 5. Letter request from SEARCA		<ul style="list-style-type: none"> - DOF website - Shipping Company - Shipper from country of origin - Department of Foreign Affairs - SEARCA 		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration. • First time applicant start from Step 1 • Registered applicant start from Step 2	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at the Central Records Management Division.	2.1 Check the completeness of supporting documents. If incomplete, return to the applicant.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division

(For documents originating from DFA)				
3. File application with supporting documents at the CRMD.	3.1 Receive the application and supporting documents, encode required entries in the TES-Lite and generate trace number for the application.			
3a. Receive emailed notice of acceptance of application.	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer</i> (<i>Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist</i>) Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	
	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office
	3.8 Review draft TEI/formal letter of compliance. Assessment	None	4 hours	<i>Director III</i> Revenue Office

	is also made whether the shipment requires verification/inspection.			
	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office
	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		4 days 4 hours 27 minutes	

- d. Sec. 2 of P.D. 1362 (Allowing Radio Broadcasting and Television Stations to Import Radio or Television Equipment, Spare Parts and Allied Technical and Program Materials, x x x Subject to Certain Conditions)
Radio or television equipment, spare parts and allied technical and program materials of radio broadcasting, cable and television stations

Office or Division:	Revenue Office - Internal Revenue Division			
Classification:	Complex			
Type of Transaction:	G2B - Government-to-Business			
Who may avail:	Radio Broadcasting Cable and Television Stations			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION:				
A. Applicant				
1. Name of Consignee		- Requesting Party		
2. Tax Identification Number		- Bureau of Internal Revenue		
3. SEC Registration Number (if applicable)		- Securities and Exchange Commission		
4. DTI Registration Number (if applicable)		- Department of Trade and Industry		
5. BOI Registration Number (if applicable)		- Board of Investments		
6. Email Address		- Requesting Party		
7. Telephone Number		- Requesting Party		
8. Official Address		- Requesting Party		
B. Broker/s, if any				
1. Tax Identification Number		- Bureau of Internal Revenue		
2. License Number		- Professional Regulation Commission		
3. Name of Broker		- Requesting Party		
4. Email Address		- Requesting Party		
5. Contact Number		- Requesting Party		
APPLICATION:				
1. Completely filled-out DOF-RO Form No. 91		- DOF website		
2. Notarized Affidavit of End-Use/Ownership		- Applicant/Requesting party		
3. Authorization letter (if authorized representative)		- Applicant/Requesting party		
4. Signed and dated Bill of Lading /Air Waybill		- Shipping Company		
5. Commercial Invoice (Packing List, if applicable)		- Shipper from country of origin		
6. BOC & KBP/ PIA Certification of Airtime Credit		- Bureau of Customs and Philippine Information Agency/Kapisanan ng mga Broadcaster ng Pilipinas		
7. Copy of Broadcast/Cablecast Contract		- Applicant/Requesting party		
8. NEDA Certification non-local availability		- National Economic and Development Authority		
9. NTC Import Permit		- National Telecommunications Commission		
• For Authority to Import: same as with the above requirements except B/L or AWB				
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration.	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
• First time applicant start from Step 1 • Registered applicant start from Step 2	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			

2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office
	2.2. Encode the required entries in the TES-Lite system.	None	30 minutes	<i>Administrative Assistant</i> Revenue Office
3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3a. Receive emailed notice of acceptance	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	
	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office
	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the	None	4 hours	<i>Director III</i> Revenue Office

	shipment requires verification/inspection.			
	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office
	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		4 days 5 hours 12 minutes	

e. Article 5(1), (4) and 9(4)(e) of P.D. 1620 (Granting to the International Rice Research Institute the Status, Prerogatives, Privileges and Immunities of an International Organization) Official goods, personal and household effects of International Rice Research Institute, its non-Filipino personnel				
Office or Division:	Revenue Office - Internal Revenue Division			
Classification:	Complex			
Type of Transaction:	G2G - Government-to-Government			
Who may avail:	International Rice Research Institute			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Email Address 3. Telephone Number 4. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		- Requesting Party - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party		
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Signed and dated Bill of Lading /Air Waybill 3. Commercial Invoice (Packing List, if applicable) 4. DFA Recommendation 5. Letter request from IRRI		- DOF website - Shipping Company - Shipper from country of origin - Department of Foreign Affairs - International Rice Research Institute		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration. • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step 2</i>	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at RO window	2.1 Check the completeness of supporting documents. If incomplete, return to the applicant	None	1 hour	<i>Administrative Officer</i> Central Records Management Division

3. File application with supporting documents at the Central Records Management Division. (For documents originating from DFA)	3.1 Receive the application and supporting documents, encode required entries in the TES-Lite and generate trace number for the application. If incomplete, return to applicant.			
3a. Receive emailed notice of acceptance of application.	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer</i> (<i>Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist</i>) Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	
	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office

	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director III</i> Revenue Office
	3.9 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Director IV</i> Revenue Office
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.10 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Office
	3.11 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		4 days 27 minutes	



f. Section 1 of R.A. 3676 (An Act Exempting the Ramon Magsaysay Award Foundation from the Payment of Taxes and Fees, Whether National or Local, as well as Constructions, Gifts and Donations Given Thereto) Goods of the Ramon Magsaysay Award Foundation				
Office or Division:	Revenue Office - Internal Revenue Division			
Classification:	Complex			
Type of Transaction:	G2B - Government-to-Business			
Who may avail:	Ramon Magsaysay Award Foundation			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Tax Identification Number 3. SEC Registration Number (if applicable) 4. DTI Registration Number (if applicable) 5. Email Address 7. Telephone Number 8. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		- Requesting Party - Bureau of Internal Revenue - Securities and Exchange Commission - Department of Trade and Industry - Board of Investments - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party		
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative) 4. Signed and dated Bill of Lading/Air Waybill 5. Commercial Invoice (Packing List, if applicable)		- DOF website - Applicant/Requesting party - Applicant/Requesting Party - Shipping Company - Shipper from country of origin		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration.	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	Administrative Assistant Revenue Office
<ul style="list-style-type: none"> First time applicant start from Step 1 Registered applicant start from Step 2 	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant	None	15 minutes	Officer of the Day, Tax Specialist Revenue Office
	2.2. Encode the required entries in the TES-Lite system.	None	30 minutes	Administrative Assistant Revenue Office

3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3a. Receive emailed notice of acceptance	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	
	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office
	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director III</i> Revenue Office
	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the	None	4 hours	<i>Director IV</i> Revenue Office



	shipment requires verification/inspection.			
	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		4 days 5 hours 12 minutes	

g. Section 242 of P.D. 442, (Labor Code of the Philippines), as amended by Section 17 of R.A. 6715 Goods received by legitimate labor organizations from fraternal and similar organizations				
Office or Division:	Revenue Office - Internal Revenue Division			
Classification:	Complex			
Type of Transaction:	G2B - Government-to-Business			
Who may avail:	Labor Organizations			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Tax Identification Number 3. SEC Registration Number (if applicable) 4. DTI Registration Number (if applicable) 5. Email Address 6. Telephone Number 7. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		- Requesting Party - Bureau of Internal Revenue - Securities and Exchange Commission - Department of Trade and Industry - Board of Investments - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party		
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative) 4. Signed and dated Bill of Lading /Air Waybill 5. Commercial Invoice (Packing List, if applicable) 6. Recommendation from DOLE 7. Authenticated/Apostilled Deed of Donation 8. Notarized Deed of Acceptance		- DOF website - Applicant/Requesting party - Applicant/Requesting party - Shipping Company - Shipper from country of origin - Department of Labor and Employment - Donor - Donee		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration.	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
<ul style="list-style-type: none"> First time applicant start from Step 1 Registered applicant start from Step 2 	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office

	2.2. Encode the required entries in the TES-Lite system.	None	30 minutes	<i>Administrative Assistant</i> Revenue Office
3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3a. Receive emailed notice of acceptance	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	
	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office
	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director III</i> Revenue Office



	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office
	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Assistant Secretary or Undersecretary</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		4 days 5 hours 12 minutes	



h. Section 8(d) of R.A. 7278, (An Act to Create a Public Corporation to be Known as the Boy Scouts of the Philippines), as amended by Section 86(d) of R.A. 10963 (TRAIN Law) Goods donated to the Boy Scouts of the Philippines				
Office or Division:	Revenue Office - Internal Revenue Division			
Classification:	Complex			
Type of Transaction:	G2B - Government-to-Business			
Who may avail:	Boy Scouts of the Philippines			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Tax Identification Number 3. SEC Registration Number (if applicable) 4. DTI Registration Number (if applicable) 5. Email Address 6. Telephone Number 7. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		<ul style="list-style-type: none"> - Requesting Party - Bureau of Internal Revenue - Securities and Exchange Commission - Department of Trade and Industry - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party 		
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative) 4. Signed and dated Bill of Lading /Air Waybill 5. Commercial Invoice (Packing List, if applicable) 6. Authenticated/Apostilled Deed of Donation 7. Notarized Deed of Acceptance		<ul style="list-style-type: none"> - DOF website - Applicant/Requesting party - Applicant/Requesting party - Shipping Company - Shipper from country of origin - Donor - Donee 		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration.	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
<ul style="list-style-type: none"> • First time applicant start from Step 1 • Registered applicant start from Step 2 	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office
	2.2. Encode the required entries in the TES-Lite system.	None	30 minutes	<i>Administrative Assistant</i> Revenue Office

3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3a. Receive emailed notice of acceptance	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	
	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office
	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director III</i> Revenue Office
	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the	None	4 hours	<i>Director IV</i> Revenue Office



	shipment requires verification/inspection.			
	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		4 days 5 hours 12 minutes	



i. Section 6 of R.A. 7459 (Investors and Inventions Incentives Act of the Philippines), as amended by Section 86(z) of R.A. 10963 (TRAIN LAW)
Goods of Filipino inventors for the development and commercialization of technologies

Office or Division:	Revenue Office - Internal Revenue Division			
Classification:	Complex			
Type of Transaction:	G2B - Government-to-Business			
Who may avail:	Filipino Inventors			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION:				
A. Applicant				
1. Name of Consignee		- Requesting Party		
2. Tax Identification Number		- Bureau of Internal Revenue		
3. SEC Registration Number (if applicable)		- Securities and Exchange Commission		
4. DTI Registration Number (if applicable)		- Department of Trade and Industry		
5. BOI Registration Number (if applicable)		- Board of Investments		
6. Email Address		- Requesting Party		
7. Telephone Number		- Requesting Party		
8. Official Address		- Requesting Party		
B. Broker/s, if any				
1. Tax Identification Number		- Bureau of Internal Revenue		
2. License Number		- Professional Regulation Commission		
3. Name of Broker		- Requesting Party		
4. Email Address		- Requesting Party		
5. Contact Number		- Requesting Party		
APPLICATION:				
1. Completely filled-out DOF-RO Form No. 91		- DOF website		
2. Notarized Affidavit of End-Use/Ownership		- Applicant/Requesting party		
3. Authorization letter (if authorized representative)		- Applicant/Requesting party		
4. Signed and dated Bill of Lading /Air Waybill		- Shipping Company		
5. Commercial Invoice (Packing List, if applicable)		- Shipper from country of origin		
6. DOST recommendation		- Department of Science and Technology		
7. BOI certification of non-availability		- Board of Investments		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration.	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
<ul style="list-style-type: none"> First time applicant start from Step 1 Registered applicant start from Step 2 	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office

	2.2. Encode the required entries in the TES-Lite system.	None	30 minutes	<i>Administrative Assistant</i> Revenue Office
3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3a. Receive emailed notice of acceptance	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	
	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office
	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director III</i> Revenue Office
	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the	None	4 hours	<i>Director IV</i> Revenue Office



	shipment requires verification/inspection.			
	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		4 days 5 hours 12 minutes	

j. Section 18 of R.A. 7686 (The Dual Tech Training System Act of 1994)
Essential equipment, apparatus and materials of government dual training educational institutions accredited by the Technical Education and Skills Development Authority (TESDA)

Office or Division:	Revenue Office - Internal Revenue Division			
Classification:	Complex			
Type of Transaction:	G2B - Government-to-Business			
Who may avail:	Dual Training Private Educational Institutions			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Tax Identification Number 3. SEC Registration Number (if applicable) 4. DTI Registration Number (if applicable) 5. BOI Registration Number (if applicable) 6. Email Address 7. Telephone Number 8. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		- Requesting Party - Bureau of Internal Revenue - Securities and Exchange Commission - Department of Trade and Industry - Board of Investments - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party		
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative) 4. Signed and dated Bill of Lading /Air Waybill 5. Commercial Invoice (Packing List, if applicable) 6. TESDA recommendation 7. BOI Certification of non-availability		- DOF website - Applicant/Requesting party - Applicant/Requesting party - Shipping Company - Shipper from country of origin - Technical Education and Skills Development Authority - Board of Investments		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration.	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
<ul style="list-style-type: none"> First time applicant start from Step 1 Registered applicant start from Step 2 	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office

	2.2. Encode the required entries in the TES-Lite system.	None	30 minutes	<i>Administrative Assistant</i> Revenue Office
3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3a. Receive emailed notice of acceptance	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	
	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the	None	4 hours	<i>Division Chief</i> Revenue Office
	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director III</i> Revenue Office
	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office

	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		4 days 5 hours 12 minutes	



k. Section 18 of R.A. 7686 (The Dual Tech Training System Act of 1994) Essential equipment, apparatus and materials of private dual training educational institutions accredited by the Technical Education And Skills Development Authority (TESDA)				
Office or Division:	Revenue Office - Internal Revenue Division			
Classification:	Complex			
Type of Transaction:	G2B - Government-to-Business			
Who may avail:	Dual Training Private Educational Institutions			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Tax Identification Number 3. SEC Registration Number (if applicable) 4. DTI Registration Number (if applicable) 5. BOI Registration Number (if applicable) 6. Email Address 7. Telephone Number 8. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		<ul style="list-style-type: none"> - Requesting Party - Bureau of Internal Revenue - Securities and Exchange Commission - Department of Trade and Industry - Board of Investments - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party 		
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative) 4. Signed and dated Bill of Lading /Air Waybill 5. Commercial Invoice (Packing List, if applicable) 6. TESDA recommendation 7. BOI Certification of non-availability 8. Copy of Charter or SEC Registration		<ul style="list-style-type: none"> - DOF website - Applicant/Requesting party - Applicant/Requesting party - Shipping Company - Shipper from country of origin - Technical Education and Skills Development Authority - Board of Investments - Applicant/Requesting party or Securities and Exchange Commission 		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration.	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
<ul style="list-style-type: none"> • First time applicant start from Step 1 • Registered applicant start from Step 2 	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office

	incomplete, return to the applicant			
	2.2. Encode the required entries in the TES-Lite system.	None	30 minutes	<i>Administrative Assistant</i> Revenue Office
3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3a. Receive emailed notice of acceptance	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	
	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the	None	4 hours	<i>Division Chief</i> Revenue Office
	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director III</i> Revenue Office



	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office
	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		4 days 5 hours 12 minutes	



I. Section 9 of R.A. 9511 (An Act Granting the National Grid Corporation of the Philippines a Franchise, x x x), as amended by Section 86(bbb) of RA No. 10963 (TRAIN Law) Equipment, machinery, spare parts and supplies of the National Grid Corporation of the Philippines (NGCP)				
Office or Division:	Revenue Office - Internal Revenue Division			
Classification:	Complex			
Type of Transaction:	G2B - Government-to-Business			
Who may avail:	National Grid Corporation of the Philippines			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Tax Identification Number 3. SEC Registration Number (if applicable) 4. DTI Registration Number (if applicable) 5. BOI Registration Number (if applicable) 6. Email Address 7. Telephone Number 8. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		- Requesting Party - Bureau of Internal Revenue - Securities and Exchange Commission - Department of Trade and Industry - Board of Investments - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party		
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative) 4. Signed and dated Bill of Lading /Air Waybill 5. Commercial Invoice (Packing List, if applicable) 6. Picture/Technical Description of the shipment (in case the item is not commonly identifiable) 7. NTC Certification, if applicable		- DOF website - Applicant/Requesting party - Applicant/Requesting party - Shipping Company - Shipper from country of origin - Applicant/Requesting party - National Telecommunications Commission		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration.	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	Administrative Assistant Revenue Office
<ul style="list-style-type: none"> First time applicant start from Step 1 Registered applicant start from Step 2 	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant	None	15 minutes	Officer of the Day, Tax Specialist Revenue Office

	2.2. Encode the required entries in the TES-Lite system.	None	30 minutes	<i>Administrative Assistant</i> Revenue Office
3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3a. Receive emailed notice of acceptance	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	
	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office
	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the	None	4 hours	<i>Director III</i> Revenue Office
	shipment requires verification/inspection.	None		
	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the	None	4 hours	<i>Director IV</i> Revenue Office



	shipment requires verification/inspection.			
	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		4 days 5 hours 12 minutes	

m. Article 61 of R.A. 9520 (Philippine Cooperative Code of 2008) Machineries, equipment and spare parts of Cooperative Development Authority (CDA) registered cooperatives				
Office or Division:	Revenue Office - Internal Revenue Division			
Classification:	Complex			
Type of Transaction:	G2B - Government-to-Business			
Who may avail:	CDA Registered Cooperatives			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Tax Identification Number 3. CDA Registration Number 4. DTI Registration Number (if applicable) 5. BOI Registration Number (if applicable) 6. Email Address 7. Telephone Number 8. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		<ul style="list-style-type: none"> - Requesting Party - Bureau of Internal Revenue - Cooperative Development Authority - Department of Trade and Industry - Board of Investments - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party 		
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative) 4. Signed and dated Bill of Lading /Air Waybill 5. Commercial Invoice (Packing List, if applicable) 6. CDA recommendation 7. BOI Certification of non-availability 8. Articles of Cooperation and By-Laws 9. Latest Audited Financial Statement		<ul style="list-style-type: none"> - DOF website - Applicant/Requesting party - Applicant/Requesting Party - Shipping Company - Shipper from country of origin - Cooperative Development Authority - Board of Investments (BOI) - Applicant/Requesting party - Applicant/Requesting Party 		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration.	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
<ul style="list-style-type: none"> • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step 2</i> 	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			

2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office
	2.2. Encode the required entries in the TES-Lite system.	None	30 minutes	<i>Administrative Assistant</i> Revenue Office
3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3a. Receive emailed notice of acceptance	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	
	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office
	3.8 Review draft TEI/formal letter of compliance. Assessment is	None	4 hours	<i>Director III</i> Revenue Office

	also made whether the shipment requires verification/inspection.			
	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office
	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		4 days 5 hours 12 minutes	

n. Section 5(c) of R.A. 10072 (The Philippine Red Cross Act of 2009) Goods of the Philippine Red Cross (PRC)				
Office or Division:		Revenue Office - Internal Revenue Division		
Classification:		Complex		
Type of Transaction:		G2B - Government-to-Business		
Who may avail:		Philippine Red Cross		
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Tax Identification Number 3. SEC Registration Number (if applicable) 4. DTI Registration Number (if applicable) 5. Email Address 6. Telephone Number 7. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		- Requesting Party - Bureau of Internal Revenue - Securities and Exchange Commission - Department of Trade and Industry - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party		
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative) 4. Signed and dated Bill of Lading /Air Waybill 5. Commercial Invoice (Packing List, if applicable)		- DOF website - Applicant/Requesting party - Applicant/Requesting party - Shipping Company - Shipper from country of origin		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration.	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	Administrative Assistant Revenue Office
<ul style="list-style-type: none"> First time applicant start from Step 1 Registered applicant start from Step 2 	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant	None	15 minutes	Officer of the Day, Tax Specialist Revenue Office
	2.2. Encode the required entries in the TES-Lite system.	None	30 minutes	Administrative Assistant Revenue Office



3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3a. Receive emailed notice of acceptance of application.	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) If application is sufficient.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	
	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office
	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director III</i> Revenue Office



	3.9 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Director IV</i> Revenue Office
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.10 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Office
	3.11 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		4 days 1 hour 12 minutes	

o. Section 11 (b) and (c) of R.A. 10073 (GSP Charter of 2009) Goods purchased by or donated to the Girl Scouts of the Philippines (GSP)				
Office or Division:	Revenue Office - Internal Revenue Division			
Classification:	Complex			
Type of Transaction:	G2B - Government-to-Business			
Who may avail:	Girl Scouts of the Philippines			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Tax Identification Number 3. SEC Registration Number (if applicable) 4. DTI Registration Number (if applicable) 5. Email Address 6. Telephone Number 7. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		- Requesting Party - Bureau of Internal Revenue - Securities and Exchange Commission - Department of Trade and Industry - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party		
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative) 4. Signed and dated Bill of Lading /Air Waybill 5. Commercial Invoice (Packing List, if applicable) 6. Authenticated/Apostilled Deed of Donation (if donation) 7. Notarized Deed of Acceptance		- DOF website - Applicant/Requesting party - Applicant/Requesting party - Shipping Company - Shipper from country of origin - Donor - Donee		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration.	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	Administrative Assistant Revenue Office
<ul style="list-style-type: none"> First time applicant start from Step 1 Registered applicant start from Step 2 	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant	None	15 minutes	Officer of the Day, Tax Specialist Revenue Office
	2.2. Encode the required entries in the TES-Lite system.	None	30 minutes	Administrative Assistant

				Revenue Office
3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3a. Receive emailed notice of acceptance	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	
	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office
	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director III</i> Revenue Office
	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office

	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		4 days 5 hours 12 minutes	

6. Granting of Tax Exemption on Foreign Donations

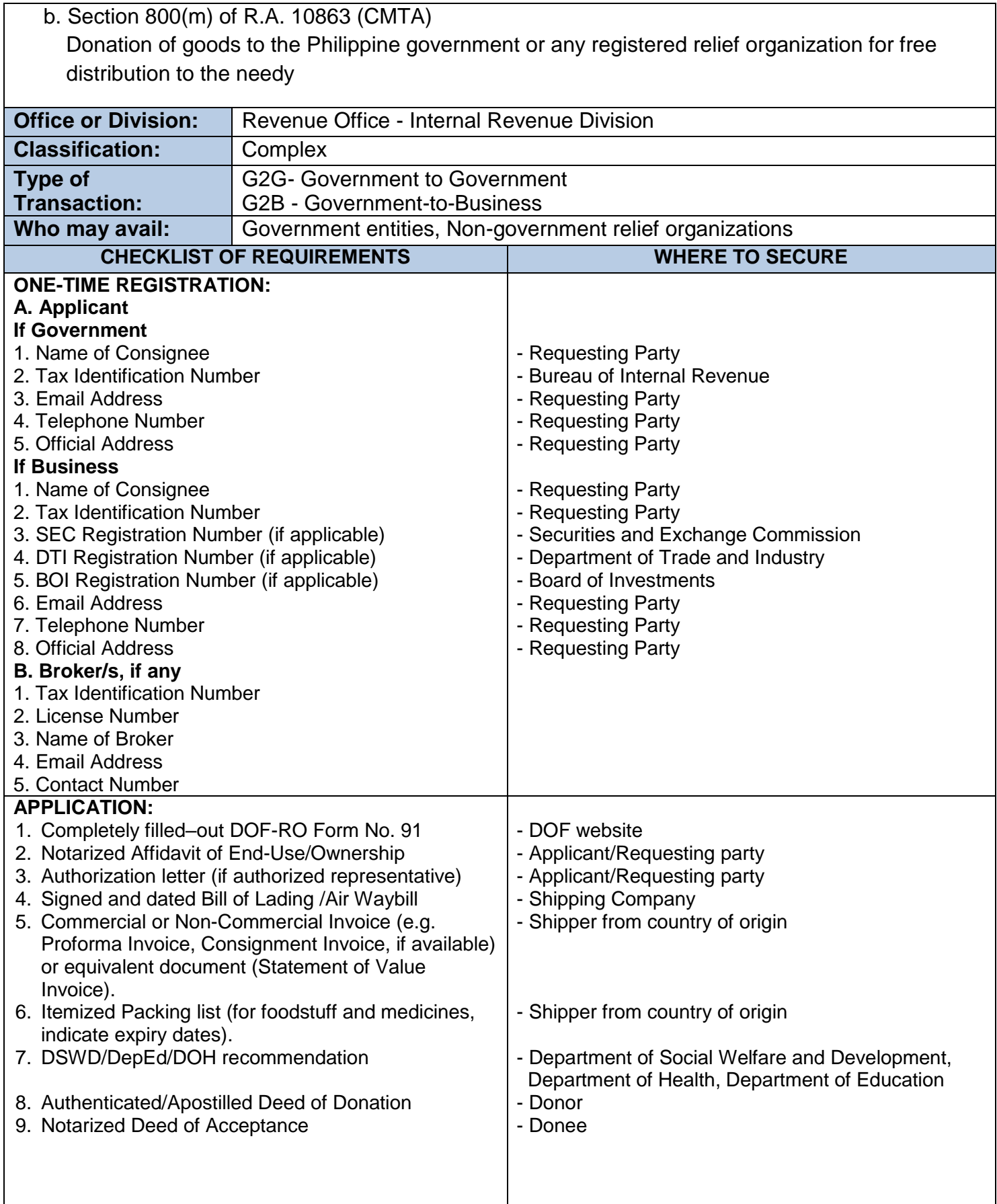
- a. Section 800 of the last clause of the last paragraph of R.A. No. 10863 (CMTA)
Donation of goods endorsed by the National Economic Development Authority (NEDA) in the interest of National Economic Development

Office or Division:	Revenue Office - Internal Revenue Division		
Classification:	Complex		
Type of Transaction:	G2B - Government-to-Government G2B - Government-to-Business		
Who may avail:	Government agencies, public and private hospitals, non-profit religious or charitable institutions and business entities.		
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE	
ONE-TIME REGISTRATION: A. Applicant If Business 1. Name of Consignee 2. Tax Identification Number 3. SEC Registration Number (if applicable) 4. DTI Registration Number (if applicable) 5. BOI Registration Number (if applicable) 6. Email Address 7. Telephone Number 8. Official Address If Government 1. Name of Consignee 2. Tax Identification Number 3. Email Address 4. Telephone Number 5. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		 	

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration.	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
<ul style="list-style-type: none"> First time applicant start from Step 1 Registered applicant start from Step 2 	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office
	2.2. Encode the required entries in the TES-Lite system.	None	30 minutes	<i>Administrative Assistant</i> Revenue Office
3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3a. Receive emailed notice of acceptance	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	



	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office
	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director III</i> Revenue Office
	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office
	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		4 days 5 hours 12 minutes	



CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration.	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
<ul style="list-style-type: none"> • First time applicant start from Step 1 • Registered applicant start from Step 2 	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office
	2.2. Encode the required entries in the TES-Lite system.	None	30 minutes	<i>Administrative Assistant</i> Revenue Office
3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3a. Receive emailed notice of acceptance	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to respective RO Divisions thru TES-Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	



	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office
	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director III</i> Revenue Office
	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office
	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Deliver the approved TEI to BOC.			
4. Receive emailed notice of release of result of application.	4.1 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		4 days 5 hours 12 minutes	



1. Granting of Tax Exemption on Importation of Investment Promotion Agencies (IPA) Registered Firms

a. Section 294 (D) in relation to Section 295(C) of the NIRC, as amended by Section 16 of RA 11534 (CREATE Law)

Capital equipment, spare parts and accessories imported by BOI registered new and expanding enterprises

Office or Division:	Revenue Office - Mabuhay Lane
Classification:	Simple Transaction
Type of Transaction:	G2B - Government-to-Business
Who may avail:	BOI Registered Enterprises

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Tax Identification Number 3. SEC Registration Number (if applicable) 4. DTI Registration Number (if applicable) 5. BOI Registration Number (if applicable) 6. Email Address 7. Telephone Number 8. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number	- Requesting party - Bureau of Internal Revenue - Securities and Exchange Commission - Department of Trade and Industry - Board of Investments - Requesting party - Requesting party - Requesting party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting party - Requesting party - Requesting party
APPLICATION: 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 Certificate of Registration with Annexes/Terms and Conditions 6. Certificate of Authority to Import/Admission Entry issued by IPA 7. BOI Certificate of Local Non-Availability (applicable only beginning 23 June 2022) 8. Completely filled-out DOF-RO Form No. 155 (if applicable) 9. Proforma Invoice 10. Certificate of Registration from IPA with Annexes/Terms and Conditions 11. Bank Transaction (Mode of Importation/LC, DA, Purchase Order, etc.) 12. Authorization letter (if authorized representative) 13. Other documents that may be required to support compliance with conditions or	- DOF website - Requesting party/Applicant - Shipping Company - Shipper from country of origin - Board of Investments - Board of Investments - Board of Investments/Investment Promotions Agencies - Board of Investments - Requesting party/Applicant - Requesting party/Applicant - Board of Investments/Investment Promotions Agencies - Issuing bank/Requesting party - Requesting party/Applicant



requirements of the law (i.e. regulated item, etc.)					
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE	
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration. • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step2</i>	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office	
	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.				
2. Present the application and supporting documents at RO window.	2.1 Check completeness of supporting documents. If incomplete, return to the applicant.	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office	
	2.2. Encode the required entries in the TES-Lite.	None	30 minutes	<i>Administrative Assistant</i> Revenue Office	
3. Secure Order of Payment at RO window.	3.1 Issue order of payment based on the Schedule of Filing Fees.	None	10 minutes	<i>Administrative Assistant</i> Revenue Office	
4. Pay the required filing fee at the Cashier window.	4.1 Receive payment and issue Official Receipt.	DO No. 010-2019 Schedule of Fees:		15 minutes	<i>Cashier</i> General Services Division
		VALUE OF IMPORTATION	FILING FEE		
		₱100,000 & below	₱200		
		From ₱101,000 to ₱400,000	₱400		
		From ₱401,000 to ₱700,000	₱600		
		From ₱701,000 to ₱1,000,000	₱800		
		Over ₱1,000,000	₱1,000		
5. File application with supporting documents at the Central Records Management Division.	5.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division	
5a. Receive emailed notice of acceptance of application	5.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.				
	5.3 Assign application to an Action Officer of RO-Mabuhay Lane thru TES-Lite.				



	5.4. Route the application and supporting documents to the designated Action Officer of RO-Mabuhay Lane.			
	5.5. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office
5b. Receive emailed notice of compliance.	5.5.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	
	5.6. Review/approve the TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	
	5.7 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary/ Undersecretary</i> Revenue Operations Group
5c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	5.8 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	1 hour and 30 minutes	<i>Administrative Assistant</i> Revenue Operations Group
	5.9 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	5.10 Prepare the approved TEI/formal letter of compliance for release.	None	42 minutes	<i>Administrative Officer</i> Central Records Management Division
6. Receive hard copy of approved TEI.	6.1 Release of approved TEI.			



6a. Receive emailed notice of release of result of application.	6.2. Generate an email-notice to applicant thruTES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		2 days 5 hours 7 minutes	



b. E.O. No. 226, Art. 39(f)

Capital equipment with accessories consigned to BOI registered firms

Office or Division:	Revenue Office - Mabuhay Lane
Classification:	Simple Transaction
Type of Transaction:	G2B - Government-to-Business
Who may avail:	BOI Registered Enterprises

CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Tax Identification Number 3. SEC Registration Number (if applicable) 4. DTI Registration Number (if applicable) 5. BOI Registration Number (if applicable) 6. Email Address 7. Telephone Number 8. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		- Requesting party - Bureau of Internal Revenue - Securities and Exchange Commission - Department of Trade and Industry - Board of Investments - Requesting party - Requesting party - Requesting party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting party - Requesting party - Requesting party		
APPLICATION: 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 Indorsement from the Board of Investments 6. Authorization Letter (if authorized representative)		- DOF website - Requesting party/Applicant - Shipping Company - Shipper from country of origin - Board of Investments - Requesting party/Applicant		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/individual information and upload the documents in support of registration. • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step2</i>	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at RO window.	2.1 Check completeness of supporting documents. If incomplete, return to the applicant.	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office



	2.2. Encode the required entries in the TES-Lite.	None	30 minutes	<i>Administrative Assistant</i> Revenue Office												
3. Secure Order of Payment at RO window.	3.1 Issue order of payment based on the Schedule of Filing Fees.	None	10 minutes	<i>Administrative Assistant</i> Revenue Office												
4. Pay the required filing fee at the Cashier window.	4.1 Receive payment and issue Official Receipt.	DO No. 010-2019 Schedule of Fees: <table><tr><th>VALUE OF IMPORTATION</th><th>FILING FEE</th></tr><tr><td>P100,000 & below</td><td>P200</td></tr><tr><td>From P101,000 to P400,000</td><td>P400</td></tr><tr><td>From P401,000 to P700,000</td><td>P600</td></tr><tr><td>From P701,000 to P1,000,000</td><td>P800</td></tr><tr><td>Over P1,000,000</td><td>P1,000</td></tr></table>	VALUE OF IMPORTATION	FILING FEE	P100,000 & below	P200	From P101,000 to P400,000	P400	From P401,000 to P700,000	P600	From P701,000 to P1,000,000	P800	Over P1,000,000	P1,000	15 minutes	<i>Cashier</i> General Services Division
VALUE OF IMPORTATION	FILING FEE															
P100,000 & below	P200															
From P101,000 to P400,000	P400															
From P401,000 to P700,000	P600															
From P701,000 to P1,000,000	P800															
Over P1,000,000	P1,000															
5. File application with supporting documents at the Central Records Management Division.	5.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division												
5a. Receive emailed notice of acceptance of application	5.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.															
	5.3 Assign application to an Action Officer of RO-Mabuhay Lane thru TES-Lite.															
	5.4. Route the application and supporting documents to the designated Action Officer of RO-Mabuhay Lane.															
	5.5. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office												
5b. Receive emailed notice of compliance.	5.5.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is													



			returned to the applicant.	
	5.6. Review/approve the TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office
	5.7 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary/ Undersecretary</i> Revenue Operations Group
5c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	5.8 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	1 hour and 30 minutes	<i>Administrative Assistant</i> Revenue Operations Group
	5.9 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	5.10 Prepare the approved TEI/formal letter of compliance for release.	None	42 minutes	<i>Administrative Officer</i> Central Records Management Division
6. Receive hard copy of approved TEI.	6.1 Release of approved TEI.			
6a. Receive emailed notice of release of result of application.	6.2 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		2 days 5 hours 7 minutes	



c. R.A. 11534, Sec. 294(E) of the NIRC, as amended by Section 16 of R.A. 11534 (CREATE Law)

Goods directly used by a registered export enterprise for their registered project or activity

Office or Division:	Revenue Office - Mabuhay Lane			
Classification:	Simple			
Type of Transaction:	G2B - Government-to-Business			
Who may avail:	BOI Registered Enterprises			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Tax Identification Number 3. SEC Registration Number (if applicable) 4. DTI Registration Number (if applicable) 5. BOI Registration Number (if applicable) 6. Email Address 7. Telephone Number 8. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		- Requesting party - Bureau of Internal Revenue - Securities and Exchange Commission - Department of Trade and Industry - Board of Investments - Requesting party - Requesting party - Requesting party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting party - Requesting party - Requesting party		
APPLICATION: 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 from IPA with Annexes/Terms and Conditions 6. Completely filled-out DOF-RO Form No. 155 (if applicable) 7. Authorization letter (if authorized representative) 8. Other documents that may be required to support compliance with conditions or requirements of the law (i.e. regulated item, etc.)		- DOF website - Requesting party/Applicant - Shipping Company - Shipper from country of origin - Board of Investments/Investment Promotions Agencies - DOF website - Requesting party/Applicant - Requesting party/Applicant		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/individual information	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office



and upload the documents in support of registration. • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step2</i>	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.															
2. Present the application and supporting documents at RO window.	2.1 Check completeness of supporting documents. If incomplete, return to the applicant.	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office												
	2.2. Encode the required entries in the TES-Lite.	None	30 minutes	<i>Administrative Assistant</i> Revenue Office												
3. Secure Order of Payment at RO window.	3.1 Issue order of payment based on the Schedule of Filing Fees.	None	10 minutes	<i>Administrative Assistant</i> Revenue Office												
4. Pay the required filing fee at the Cashier window.	4.1 Receive payment and issue Official Receipt.	DO No. 010-2019 Schedule of Fees: <table><tr><th>VALUE OF IMPORTATION</th><th>FILING FEE</th></tr><tr><td>P100,000 & below</td><td>P200</td></tr><tr><td>From P101,000 to P400,000</td><td>P400</td></tr><tr><td>From P401,000 to P700,000</td><td>P600</td></tr><tr><td>From P701,000 to P1,000,000</td><td>P800</td></tr><tr><td>Over P1,000,000</td><td>P1,000</td></tr></table>	VALUE OF IMPORTATION	FILING FEE	P100,000 & below	P200	From P101,000 to P400,000	P400	From P401,000 to P700,000	P600	From P701,000 to P1,000,000	P800	Over P1,000,000	P1,000	15 minutes	<i>Cashier</i> General Services Division
VALUE OF IMPORTATION	FILING FEE															
P100,000 & below	P200															
From P101,000 to P400,000	P400															
From P401,000 to P700,000	P600															
From P701,000 to P1,000,000	P800															
Over P1,000,000	P1,000															
5. File application with supporting documents at the Central Records Management Division.	5.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division												
5a. Receive emailed notice of acceptance of application	5.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.															
	5.3 Assign application to an Action Officer of RO-Mabuhay Lane thru TES-Lite.															
	5.4. Route the application and supporting documents to the designated Action Officer of RO-Mabuhay Lane.															
	5.5. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist,</i>												



5b. Receive emailed notice of compliance.	5.5.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	<i>Supervising Tax Specialist)</i> Revenue Office
	5.6. Review/approve the TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office
	5.7 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary/ Undersecretary</i> Revenue Operations Group
5c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	5.8 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	1 hour and 30 minutes	<i>Administrative Assistant</i> Revenue Operations Group
	5.9 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	5.10 Prepare the approved TEI/formal letter of compliance for release.	None	42 minutes	<i>Administrative Officer</i> Central Records Management Division
6. Receive hard copy of approved TEI.	6.1 Release of approved TEI.			
6a. Receive emailed notice of release of result of application.	6.2 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		2 days 5 hours 7 minutes	



d. R.A. 11534, Section 294 (D) and (E) of the NIRC, as amended by Section 16 of R.A. 11534
(CREATE Law)
Spare parts by BOI registered firms

Office or Division:	Revenue Office - Mabuhay Lane
Classification:	Simple
Type of Transaction:	G2B - Government-to-Business
Who may avail:	BOI Registered Enterprises

CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Tax Identification Number 3. SEC Registration Number (if applicable) 4. DTI Registration Number (if applicable) 5. BOI Registration Number (if applicable) 6. Email Address 7. Telephone Number 8. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		- Requesting party - Bureau of Internal Revenue - Securities and Exchange Commission - Department of Trade and Industry - Board of Investments - Requesting party - Requesting party - Requesting party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting party - Requesting party - Requesting party		
APPLICATION 1. Completely filled-out DOF Form No. 2. Notarized affidavit of End-Use/Ownership 3. Signed and dated Import Bill of Lading/Airway Bill 4. Commercial Invoice (Packing List, if applicable) 5. Certificate of Authority to Import/Admission Entry issued by IPA 6. BOI Certificate of Local Non-Availability (applicable only beginning 23 June 2022) 7. Certificate of Registration from IPA with Annexes/Terms and Conditions 8. Authorization Letter (if authorized representative) 9. Other documents that may be required to support compliance with the law's conditions or requirements (i.e. regulated item, permit to import)		- DOF website - Requesting party/Applicant - Shipping Company - Shipper from country of origin - Board of Investments/Investment Promotions Agencies - Board of Investments - Board of Investments/Investment Promotions Agencies - Requesting party/Applicant - Requesting party/Applicant		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/individual information	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office



and upload the documents in support of registration. • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step2</i>	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.															
2. Present the application and supporting documents at RO window.	2.1 Check completeness of supporting documents. If incomplete, return to the applicant.	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office												
	2.2. Encode the required entries in the TES-Lite.	None	30 minutes	<i>Administrative Assistant</i> Revenue Office												
3. Secure Order of Payment at RO window.	3.1 Issue order of payment based on the Schedule of Filing Fees.	None	10 minutes	<i>Administrative Assistant</i> Revenue Office												
4. Pay the required filing fee at the Cashier window.	4.1 Receive payment and issue Official Receipt.	DO No. 010-2019 Schedule of Fees: <table><tr><th>VALUE OF IMPORTATION</th><th>FILING FEE</th></tr><tr><td>P100,000 & below</td><td>P200</td></tr><tr><td>From P101,000 to P400,000</td><td>P400</td></tr><tr><td>From P401,000 to P700,000</td><td>P600</td></tr><tr><td>From P701,000 to P1,000,000</td><td>P800</td></tr><tr><td>Over P1,000,000</td><td>P1,000</td></tr></table>	VALUE OF IMPORTATION	FILING FEE	P100,000 & below	P200	From P101,000 to P400,000	P400	From P401,000 to P700,000	P600	From P701,000 to P1,000,000	P800	Over P1,000,000	P1,000	15 minutes	<i>Cashier</i> General Services Division
VALUE OF IMPORTATION	FILING FEE															
P100,000 & below	P200															
From P101,000 to P400,000	P400															
From P401,000 to P700,000	P600															
From P701,000 to P1,000,000	P800															
Over P1,000,000	P1,000															
5. File application with supporting documents at the Central Records Management Division.	5.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division												
5a. Receive emailed notice of acceptance of application	5.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.															
	5.3 Assign application to an Action Officer of RO-Mabuhay Lane thru TES-Lite.															
	5.4. Route the application and supporting documents to the designated Action Officer of RO-Mabuhay Lane.															
	5.5. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i>												



				Revenue Office
5b. Receive emailed notice of compliance.	5.5.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	
	5.6. Review/approve the TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office
	5.7 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary/ Undersecretary</i> Revenue Operations Group
5c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	5.8 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	1 hour and 30 minutes	<i>Administrative Assistant</i> Revenue Operations Group
	5.9 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	5.10 Prepare the approved TEI/formal letter of compliance for release.	None	42 minutes	<i>Administrative Officer</i> Central Records Management Division
6. Receive hard copy of approved TEI.	6.1 Release of approved TEI.			
6a. Receive emailed notice of release of result of application.	6.2 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		2 days 5 hours 7 minutes	



2. Granting of Tax Exemption on Importations of Energy, Petroleum, Coal and Renewable Energy Firms

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

Machinery, equipment, spare parts, and all materials required for Indigenous petroleum operations

Office or Division:	Revenue Office - Mabuhay Lane			
Classification:	Simple			
Type of Transaction:	G2B - Government-to-Business			
Who may avail:	DOE Registered Enterprises engaged in petroleum operations			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION:				
A. Applicant				
1. Name of Consignee		- Requesting party		
2. Tax Identification Number		- Bureau of Internal Revenue		
3. SEC Registration Number (if applicable)		- Securities and Exchange Commission		
4. DTI Registration Number (if applicable)		- Department of Trade and Industry		
5. BOI Registration Number (if applicable)		- Board of Investments		
6. Email Address		- Requesting party		
7. Telephone Number		- Requesting party		
8. Official Address		- Requesting party		
B. Broker/s, if any				
1. Tax Identification Number		- Bureau of Internal Revenue		
2. License Number		- Professional Regulation Commission		
3. Name of Broker		- Requesting party		
4. Email Address		- Requesting party		
5. Contact Number		- Requesting party		
APPLICATION:				
1. Completely filled-out DOF-RO Form No. 91		- DOF website		
2. Notarized affidavit of End-Use/Ownership		- Requesting party/Applicant		
3. Signed and dated import Bill of Lading/Airway bill		- Shipping Company		
4. Commercial Invoice (Packing List, if applicable)		- Shipper from country of origin		
5. DOE Certificate of Qualification for Tax Exemption		- Department of Energy		
6. Contract between DOE and the Contractor (for new applicant)		- Requesting party/Applicant		
7. Purchase Order/Proforma Invoice		- Requesting party/Applicant		
8. Completely filled-out DOF-RO Form No. 155 (if applicable)		- DOF website		
9. Authorization Letter (if authorized representative)		- Requesting party/Applicant		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/individual information	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office



and upload the documents in support of registration. • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step2</i>	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.															
2. Present the application and supporting documents at RO window.	2.1 Check completeness of supporting documents. If incomplete, return to the applicant.	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office												
	2.2. Encode the required entries in the TES-Lite.	None	30 minutes	<i>Administrative Assistant</i> Revenue Office												
3. Secure Order of Payment at RO window.	3.1 Issue order of payment based on the Schedule of Filing Fees.	None	10 minutes	<i>Administrative Assistant</i> Revenue Office												
4. Pay the required filing fee at the Cashier window.	4.1 Receive payment and issue Official Receipt.	DO No. 010-2019 Schedule of Fees: <table><tr><th>VALUE OF IMPORTATION</th><th>FILING FEE</th></tr><tr><td>P100,000 & below</td><td>P200</td></tr><tr><td>From P101,000 to P400,000</td><td>P400</td></tr><tr><td>From P401,000 to P700,000</td><td>P600</td></tr><tr><td>From P701,000 to P1,000,000</td><td>P800</td></tr><tr><td>Over P1,000,000</td><td>P1,000</td></tr></table>	VALUE OF IMPORTATION	FILING FEE	P100,000 & below	P200	From P101,000 to P400,000	P400	From P401,000 to P700,000	P600	From P701,000 to P1,000,000	P800	Over P1,000,000	P1,000	15 minutes	<i>Cashier</i> General Services Division
VALUE OF IMPORTATION	FILING FEE															
P100,000 & below	P200															
From P101,000 to P400,000	P400															
From P401,000 to P700,000	P600															
From P701,000 to P1,000,000	P800															
Over P1,000,000	P1,000															
5. File application with supporting documents at the Central Records Management Division.	5.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division												
5a. Receive emailed notice of acceptance of application	5.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.															
	5.3 Assign application to an Action Officer of RO-Mabuhay Lane thru TES-Lite.															
	5.4. Route the application and supporting documents to the designated Action Officer of RO-Mabuhay Lane.															
	5.5. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist,</i>												



5b. Receive emailed notice of compliance.	5.5.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	<i>Supervising Tax Specialist)</i> Revenue Office
	5.6. Review/approve the TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office
	5.7 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary/ Undersecretary</i> Revenue Operations Group
5c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	5.8 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	1 hour and 30 minutes	<i>Administrative Assistant</i> Revenue Operations Group
	5.9 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	5.10 Prepare the approved TEI/formal letter of compliance for release.	None	42 minutes	<i>Administrative Officer</i> Central Records Management Division
6. Receive hard copy of approved TEI.	6.1 Release of approved TEI.			
6a. Receive emailed notice of release of result of application.	6.2 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		2 days 5 hours 7 minutes	



b. P.D. No. 972, Sec. 16 (b)
Machinery, equipment, spare parts, and all materials required for coal developers

Office or Division:	Revenue Office - Mabuhay Lane			
Classification:	Simple			
Type of Transaction:	G2B - Government-to-Business			
Who may avail:	DOE Registered Enterprises engaged in coal development			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Tax Identification Number 3. SEC Registration Number (if applicable) 4. DTI Registration Number (if applicable) 5. BOI Registration Number (if applicable) 6. Email Address 7. Telephone Number 8. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		- Requesting party - Bureau of Internal Revenue - Securities and Exchange Commission - Department of Trade and Industry - Board of Investments - Requesting party - Requesting party - Requesting party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting party - Requesting party - Requesting party		
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized affidavit of End-Use/Ownership 3. Signed and dated import Bill of Lading/Airwaybill 4. Commercial Invoice (Packing List, if applicable) 5. DOE Certificate of Qualification for Tax Exemption 6. Contract between DOE and the Contractor (for new applicant) 7. Purchase Order/Proforma Invoice 8. Completely filled-out DOF-RO Form No. 155 (if applicable) 9. Authorization Letter (if authorized representative)		- DOF website - Requesting party/Applicant - Shipping Company - Shipper from country of origin - Department of Energy - Requesting party/Applicant - Requesting party/Applicant - DOF website - Requesting party/Applicant		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/individual information	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office



and upload the documents in support of registration. • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step2</i>	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.															
2. Present the application and supporting documents at RO window.	2.1 Check completeness of supporting documents. If incomplete, return to the applicant.	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office												
	2.2. Encode the required entries in the TES-Lite.	None	30 minutes	<i>Administrative Assistant</i> Revenue Office												
3. Secure Order of Payment at RO window.	3.1 Issue order of payment based on the Schedule of Filing Fees.	None	10 minutes	<i>Administrative Assistant</i> Revenue Office												
4. Pay the required filing fee at the Cashier window.	4.1 Receive payment and issue Official Receipt.	DO No. 010-2019 Schedule of Fees: <table><tr><th>VALUE OF IMPORTATION</th><th>FILING FEE</th></tr><tr><td>P100,000 & below</td><td>P200</td></tr><tr><td>From P101,000 to P400,000</td><td>P400</td></tr><tr><td>From P401,000 to P700,000</td><td>P600</td></tr><tr><td>From P701,000 to P1,000,000</td><td>P800</td></tr><tr><td>Over P1,000,000</td><td>P1,000</td></tr></table>	VALUE OF IMPORTATION	FILING FEE	P100,000 & below	P200	From P101,000 to P400,000	P400	From P401,000 to P700,000	P600	From P701,000 to P1,000,000	P800	Over P1,000,000	P1,000	15 minutes	<i>Cashier</i> General Services Division
VALUE OF IMPORTATION	FILING FEE															
P100,000 & below	P200															
From P101,000 to P400,000	P400															
From P401,000 to P700,000	P600															
From P701,000 to P1,000,000	P800															
Over P1,000,000	P1,000															
5. File application with supporting documents at the Central Records Management Division.	5.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division												
5a. Receive emailed notice of acceptance of application	5.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.															
	5.3 Assign application to an Action Officer of RO-Mabuhay Lane thru TES-Lite.															
	5.4. Route the application and supporting documents to the designated Action Officer of RO-Mabuhay Lane.															
	5.5. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i>												



				Revenue Office
5b. Receive emailed notice of compliance.	5.5.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	
	5.6. Review/approve the TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office
	5.7 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary/ Undersecretary</i> Revenue Operations Group
5c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	5.8 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	1 hour and 30 minutes	<i>Administrative Assistant</i> Revenue Operations Group
	5.9 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	5.10 Prepare the approved TEI/formal letter of compliance for release.	None	42 minutes	<i>Administrative Officer</i> Central Records Management Division
6. Receive hard copy of approved TEI.	6.1 Release of approved TEI.			
6a. Receive emailed notice of release of result of application.	6.2 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		2 days 5 hours 7 minutes	



c. R.A. No. 9513, Sec. 15(b) and Sec. 21(a)
Components, parts and materials for the manufacture and/or fabrication of
RE equipment and components

Office or Division:	Revenue Office - Mabuhay Lane			
Classification:	Simple			
Type of Transaction:	G2B - Government-to-Business			
Who may avail:	DOE/BOI Registered Enterprises engaged in renewable energy development			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Tax Identification Number 3. SEC Registration Number (if applicable) 4. DTI Registration Number (if applicable) 5. BOI Registration Number (if applicable) 6. Email Address 7. Telephone Number 8. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		- Requesting party - Bureau of Internal Revenue - Securities and Exchange Commission - Department of Trade and Industry - Board of Investments - Requesting party - Requesting party - Requesting party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting party - Requesting party - Requesting party		
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized affidavit of End-Use/Ownership 3. Signed and dated import Bill of Lading/Airwaybill 4. Commercial Invoice (Packing List, if applicable) 5. BOI Certificate of Authority 6. BOI Certificate of Registration (with Annexes/General Terms and Conditions) 7. DOE Recommendation 8. Completely filled-out DOF-RO Form No. 155 (if applicable) 10. Authorization Letter (if authorized representatives)		- DOF website - Requesting party/Applicant - Shipping Company - Shipper from country of origin - Board of Investments - Board of Investments - Department of Energy - DOF website - Requesting party/Applicant		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/individual information	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office



and upload the documents in support of registration. • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step2</i>	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.															
2. Present the application and supporting documents at RO window.	2.1 Check completeness of supporting documents. If incomplete, return to the applicant.	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office												
	2.2. Encode the required entries in the TES-Lite.	None	30 minutes	<i>Administrative Assistant</i> Revenue Office												
3. Secure Order of Payment at RO window.	3.1 Issue order of payment based on the Schedule of Filing Fees.	None	10 minutes	<i>Administrative Assistant</i> Revenue Office												
4. Pay the required filing fee at the Cashier window.	4.1 Receive payment and issue Official Receipt.	DO No. 010-2019 Schedule of Fees: <table><tr><th>VALUE OF IMPORTATION</th><th>FILING FEE</th></tr><tr><td>P100,000 & below</td><td>P200</td></tr><tr><td>From P101,000 to P400,000</td><td>P400</td></tr><tr><td>From P401,000 to P700,000</td><td>P600</td></tr><tr><td>From P701,000 to P1,000,000</td><td>P800</td></tr><tr><td>Over P1,000,000</td><td>P1,000</td></tr></table>	VALUE OF IMPORTATION	FILING FEE	P100,000 & below	P200	From P101,000 to P400,000	P400	From P401,000 to P700,000	P600	From P701,000 to P1,000,000	P800	Over P1,000,000	P1,000	15 minutes	<i>Cashier</i> General Services Division
VALUE OF IMPORTATION	FILING FEE															
P100,000 & below	P200															
From P101,000 to P400,000	P400															
From P401,000 to P700,000	P600															
From P701,000 to P1,000,000	P800															
Over P1,000,000	P1,000															
5. File application with supporting documents at the Central Records Management Division.	5.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division												
5a. Receive emailed notice of acceptance of application	5.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.															
	5.3 Assign application to an Action Officer of RO-Mabuhay Lane thru TES-Lite.															
	5.4. Route the application and supporting documents to the designated Action Officer of RO-Mabuhay Lane.															
	5.5. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist,</i>												



5b. Receive emailed notice of compliance.	5.5.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	<i>Supervising Tax Specialist)</i> Revenue Office
	5.6. Review/approve the TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office
	5.7 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary/ Undersecretary</i> Revenue Operations Group
5c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	5.8 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	1 hour and 30 minutes	<i>Administrative Assistant</i> Revenue Operations Group
	5.9 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	5.10 Prepare the approved TEI/formal letter of compliance for release.	None	42 minutes	<i>Administrative Officer</i> Central Records Management Division
6. Receive hard copy of approved TEI.	6.1 Release of approved TEI.			
6a. Receive emailed notice of release of result of application.	6.2 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		2 days 5 hours 7 minutes	



3. Granting of Tax Exemption on Importations of Educational Institutions

- a. Sec. 4(3), Article XIV of the 1987 Philippine Constitution
Non-stock, non-profit educational institutions

Office or Division:	Revenue Office - Mabuhay Lane		
Classification:	Simple		
Type of Transaction:	G2B - Government-to-Business		
Who may avail:	Non-stock, non-profit educational institutions		
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE	
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Tax Identification Number 3. SEC Registration Number (if applicable) 4. DTI Registration Number (if applicable) 5. BOI Registration Number (if applicable) 6. Email Address 7. Telephone Number 8. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		 - Requesting Party - Bureau of Internal Revenue - Securities and Exchange Commission - Department of Trade and Industry - Requesting Party - Board of Investments - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party	
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Signed and dated Import Bill of Lading/Airwaybill 4. Commercial Invoice (Packing List, if applicable) 5. Endorsement from DepEd (if Pre-school to Senior High School) 6. Endorsement from CHED (if College or Higher Institution) 7. Articles of Incorporation and By-Laws 8. Government Recognition 9. SEC Registration 10. Authorization Letter (if authorized representative) 11. Other documents that may be required to support compliance with conditions or requirements of the law (i.e. if regulated item, permit to import) If Donation 1. Apostilled or Consularized Deed of Donation 2. Notarized Deed of Acceptance		 - DOF website - Requesting party/Applicant - Shipping Company - Shipper from country of origin - Department of Education - Commission on Higher Education - Securities and Exchange Commission - Commission on Higher Education/ - Securities and Exchange Commission - Bureau of Internal Revenue - Requesting party/Applicant - Requesting Party/Applicant - Donor - Requesting Party/Applicant	



CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE								
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration. <ul style="list-style-type: none">First time applicant start from <i>Step 1</i>Registered applicant start from <i>Step2</i>	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office								
	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.											
2. Present the application and supporting documents at RO window.	2.1 Check completeness of supporting documents. If incomplete, return to the applicant.	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office								
	2.2. Encode the required entries in the TES-Lite.	None	30 minutes	<i>Administrative Assistant</i> Revenue Office								
3. Secure Order of Payment at RO window.	3.1 Issue order of payment based on the Schedule of Filing Fees.	None	10 minutes	<i>Administrative Assistant</i> Revenue Office								
4. Pay the required filing fee at the Cashier window.	4.1 Receive payment and issue Official Receipt.	DO No. 010-2019 Schedule of Fees:	15 minutes	<i>Cashier</i> General Services Division								
		<table><tr><td>VALUE OF IMPORTATION</td><td>FILING FEE</td></tr><tr><td>P100,000 & below</td><td>P200</td></tr><tr><td>From P101,000 to P400,000</td><td>P400</td></tr><tr><td>From P401,000 to P700,000</td><td>P600</td></tr><tr><td>From P701,000 to P1,000,000</td><td>P800</td></tr><tr><td>Over P1,000,000</td><td>P1,000</td></tr></table>			VALUE OF IMPORTATION	FILING FEE	P100,000 & below	P200	From P101,000 to P400,000	P400	From P401,000 to P700,000	P600
VALUE OF IMPORTATION	FILING FEE											
P100,000 & below	P200											
From P101,000 to P400,000	P400											
From P401,000 to P700,000	P600											
From P701,000 to P1,000,000	P800											
Over P1,000,000	P1,000											
5. File application with supporting documents at the Central Records Management Division.	5.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division								
5a. Receive emailed notice of acceptance of application	5.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.											
	5.3 Assign application to an Action Officer of RO-Mabuhay Lane thru TES-Lite.											



	5.4. Route the application and supporting documents to the designated Action Officer of RO-Mabuhay Lane.			
	5.5. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office
5b. Receive emailed notice of compliance.	5.5.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	
	5.6. Review/approve the TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office
	5.7 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary/ Undersecretary</i> Revenue Operations Group
5c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	5.8 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	1 hour and 30 minutes	<i>Administrative Assistant</i> Revenue Operations Group
	5.9 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	5.10 Prepare the approved TEI/formal letter of compliance for release.	None	42 minutes	<i>Administrative Officer</i> Central Records Management Division
6. Receive hard copy of approved TEI.	6.1 Release of approved TEI.			



6a. Receive emailed notice of release of result of application.	6.2 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		2 days 5 hours 7 minutes	



4. Granting of Tax Exemption on Importations of Asian Development Bank

a. 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, 44 and 45 and R.A. No. 10963, Sec. 109(k)

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

Office or Division:	Revenue Office - Mabuhay Lane			
Classification:	Simple			
Type of Transaction:	G2B - Government-to-International Organizations G2C - Government-to-Citizen			
Who may avail:	Asian Development Bank, Officers and Staff			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION:				
A. Applicant				
1. Name of Consignee		- Requesting party		
2. Email Address		- Requesting party		
3. Telephone Number		- Requesting party		
4. Official Address		- Requesting party		
B. Broker/s, if any				
1. Tax Identification Number		- Bureau of Internal Revenue		
2. License Number		- Professional Regulation Commission		
3. Name of Broker		- Requesting party		
4. Email Address		- Requesting party		
5. Contact Number		- Requesting party		
APPLICATION:				
1. Completely filled-out DOF-RO Form No. 91		- DOF website		
2. Signed and dated Import Bill of Lading/AWB		- Shipping Company		
3. Commercial invoice (<i>Packing list, if applicable</i>)		- Shipper from country of origin		
4. DFA favorable recommendation		- Department of Foreign Affairs		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration. • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step2</i>	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at RO window.	2.1 Check completeness of supporting documents. If incomplete, return to the applicant.	None	15 minutes	<i>Administrative Assistant</i> Revenue Office
	2.2. Encode the required entries in the TES-Lite.	None	30 minutes	



3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3a. Receive emailed notice of acceptance of application	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to an Action Officer of RO-Mabuhay Lane thru TES-Lite.			
	3.4 Route the application and supporting documents to the designated Action Officer of RO-Mabuhay Lane.			
	3.5 Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office
3b. Receive emailed notice of compliance.	3.6 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	
	3.7 Review/approve the TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office
	3.8 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary/ Undersecretary</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.9 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	1 hour and 30 minutes	<i>Administrative Assistant</i> Revenue Operations Group



	3.10 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.11 Prepare the approved TEI/formal letter of compliance for release.	None	42 minutes	<i>Administrative Officer</i> Central Records Management Division
4. Receive hard copy of approved TEI.	4.1 Release of approved TEI.			
4a. Receive emailed notice of release of result of application.	4.2 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:	None	2 days 4 hours 42 minutes	



5. Granting of Tax Exemption on Importations of Personal Effects and Household Goods

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

Household furniture of Philippine Retirement Authority retirees

Office or Division:	Revenue Office - Mabuhay Lane			
Classification:	Simple			
Type of Transaction:	G2C - Government-to-Citizen			
Who may avail:	Retirees under Philippine Retirement Authority (PRA)			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Tax Identification Number 3. Passport Number 4. Email Address 5. Telephone Number 6. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		- Requesting party - Bureau of Internal Revenue - Department of Foreign Affairs - Requesting party - Requesting party - Requesting party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting party - Requesting party - Requesting party		
APPLICATION: 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. Packing List 5. Favorable recommendation from PRA 6. Approved DOF letter of extension (if applicable) 7. Original passport or photocopy duly authenticated by PRA 8. Authorization Letter (if authorized representative)		- DOF website - Requesting party/Applicant - Shipping Company - Shipper from country of origin - Philippine Retirement Authority - Department of Finance - DOF website - Requesting Party/Applicant - Requesting party/Applicant		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/individual information and upload the documents in support of registration. • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step2</i>	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			

2. Present the application and supporting documents at RO window.	2.1 Check completeness of supporting documents. If incomplete, return to the applicant.	None	15 minutes	Officer of the Day, Tax Specialist Revenue Office												
	2.2. Encode the required entries in the TES-Lite.	None	30 minutes	Administrative Assistant Revenue Office												
3. Secure Order of Payment at RO window.	3.1 Issue order of payment based on the Schedule of Filing Fees.	None	10 minutes	Administrative Assistant Revenue Office												
4. Pay the required filing fee at the Cashier window.	4.1 Receive payment and issue Official Receipt.	DO No. 010-2019 Schedule of Fees: <table><tr><td>VALUE OF IMPORTATION</td><td>FILING FEE</td></tr><tr><td>P100,000 & below</td><td>P200</td></tr><tr><td>From P101,000 to P400,000</td><td>P400</td></tr><tr><td>From P401,000 to P700,000</td><td>P600</td></tr><tr><td>From P701,000 to P1,000,000</td><td>P800</td></tr><tr><td>Over P1,000,000</td><td>P1,000</td></tr></table>	VALUE OF IMPORTATION	FILING FEE	P100,000 & below	P200	From P101,000 to P400,000	P400	From P401,000 to P700,000	P600	From P701,000 to P1,000,000	P800	Over P1,000,000	P1,000	15 minutes	Cashier General Services Division
VALUE OF IMPORTATION	FILING FEE															
P100,000 & below	P200															
From P101,000 to P400,000	P400															
From P401,000 to P700,000	P600															
From P701,000 to P1,000,000	P800															
Over P1,000,000	P1,000															
5. File application with supporting documents at the Central Records Management Division.	5.1 Receive the application and generate trace number for the application.	None	1 hour	Administrative Officer Central Records Management Division												
5a. Receive emailed notice of acceptance of application	5.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.															
	5.3 Assign application to an Action Officer of RO-Mabuhay Lane thru TES-Lite.															
	5.4. Route the application and supporting documents to the designated Action Officer of RO-Mabuhay Lane.															
	5.5. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	Action Officer (Tax Specialist II, Sr. Tax Specialist,												



5b. Receive emailed notice of compliance.	5.5.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	<i>Supervising Tax Specialist)</i> Revenue Office
	5.6. Review/approve the TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office
	5.7 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary/ Undersecretary</i> Revenue Operations Group
5c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	5.8 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	1 hour and 30 minutes	<i>Administrative Assistant</i> Revenue Operations Group
	5.9 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	5.10 Prepare the approved TEI/formal letter of compliance for release.	None	42 minutes	<i>Administrative Officer</i> Central Records Management Division
6. Receive hard copy of approved TEI.	6.1 Release of approved TEI.			
6a. Receive emailed notice of release of result of application.	6.2 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		2 days 5 hours 7 minutes	



b. R.A. No. 10863, Sec. 800(f) and R.A. No. 10963, Sec. 109(c)
Household goods and personal effects of Overseas Filipino Workers or Filipino Balikbayan

Office or Division:	Revenue Office - Mabuhay Lane			
Classification:	Simple			
Type of Transaction:	G2C - Government-to-Citizen			
Who may avail:	Overseas Filipino Workers (OFWs)			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Tax Identification Number 3. Passport Number 4. Email Address 5. Telephone Number 6. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		- Requesting party - Bureau of Internal Revenue - Department of Foreign Affairs - Requesting party - Requesting party - Requesting party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting party - Requesting party - Requesting party		
APPLICATION: 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. Itemized Packing list 5. Valid Passport issued by the DFA and Certified by DOLE and/or POEA (for overseas employment purposes) 6. Proof of residency/Certificate of employment (abroad) 7. Authorization Letter (if authorized representative)		- DOF website - Requesting party/Applicant - Shipping Company - Shipper from country of origin - Requesting party/Applicant - Department of Foreign Affairs/DFA Consular Office Abroad - Requesting party/Applicant - Requesting party/Applicant		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/individual information and upload the documents in support of registration. • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step2</i>	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			



2. Present the application and supporting documents at RO window.	2.1 Check completeness of supporting documents. If incomplete, return to the applicant.	None	15 minutes	Officer of the Day, Tax Specialist Revenue Office												
	2.2. Encode the required entries in the TES-Lite.	None	30 minutes	Administrative Assistant Revenue Office												
3. Secure Order of Payment at RO window.	3.1 Issue order of payment based on the Schedule of Filing Fees.	None	10 minutes	Administrative Assistant Revenue Office												
4. Pay the required filing fee at the Cashier window.	4.1 Receive payment and issue Official Receipt.	DO No. 010-2019 Schedule of Fees: <table><tr><td>VALUE OF IMPORTATION</td><td>FILING FEE</td></tr><tr><td>P100,000 & below</td><td>P200</td></tr><tr><td>From P101,000 to P400,000</td><td>P400</td></tr><tr><td>From P401,000 to P700,000</td><td>P600</td></tr><tr><td>From P701,000 to P1,000,000</td><td>P800</td></tr><tr><td>Over P1,000,000</td><td>P1,000</td></tr></table>	VALUE OF IMPORTATION	FILING FEE	P100,000 & below	P200	From P101,000 to P400,000	P400	From P401,000 to P700,000	P600	From P701,000 to P1,000,000	P800	Over P1,000,000	P1,000	15 minutes	Cashier General Services Division
VALUE OF IMPORTATION	FILING FEE															
P100,000 & below	P200															
From P101,000 to P400,000	P400															
From P401,000 to P700,000	P600															
From P701,000 to P1,000,000	P800															
Over P1,000,000	P1,000															
5. File application with supporting documents at the Central Records Management Division.	5.1 Receive the application and generate trace number for the application.	None	1 hour	Administrative Officer Central Records Management Division												
5a. Receive emailed notice of acceptance of application	5.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.															
	5.3 Assign application to an Action Officer of RO-Mabuhay Lane thru TES-Lite.															
	5.4. Route the application and supporting documents to the designated Action Officer of RO-Mabuhay Lane.															
	5.5. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	Action Officer (Tax Specialist II, Sr. Tax Specialist,												



5b. Receive emailed notice of compliance.	5.5.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	<i>Supervising Tax Specialist)</i> Revenue Office
	5.6. Review/approve the TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office
	5.7 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary/ Undersecretary</i> Revenue Operations Group
5c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	5.8 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	1 hour and 30 minutes	<i>Administrative Assistant</i> Revenue Operations Group
	5.9 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	5.10 Prepare the approved TEI/formal letter of compliance for release.	None	42 minutes	<i>Administrative Officer</i> Central Records Management Division
6. Receive hard copy of approved TEI.	6.1 Release of approved TEI.			
6a. Receive emailed notice of release of result of application.	6.2 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		2 days 5 hours 7 minutes	



c. R.A. No. 10863, Sec. 800(q)
Coffins, urns, personal effects and household goods of a deceased person

Office or Division:	Revenue Office - Mabuhay Lane			
Classification:	Simple			
Type of Transaction:	G2C - Government-to-Citizen			
Who may avail:	Representatives of deceased person			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Tax Identification Number 3. Passport Number 4. Email Address 5. Telephone Number 6. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		- Requesting party - Bureau of Internal Revenue - Department of Foreign Affairs - Requesting party - Requesting party - Requesting party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting party - Requesting party - Requesting party		
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Signed and dated Bill of Lading/AWB /Postal Registry 4. Itemized Packing list 5. Original Passport of the Deceased Person 6. Death Certificate 7. Marriage Certificate (if applicable) 8. Birth Certificate (if applicable) 9. Authorization Letter (if authorized representative)		- DOF website - Requesting party/Applicant - Shipping Company - Requesting party/Applicant - Requesting party/Applicant - Department of Foreign Affairs/DFA Consular Office Abroad - Requesting party/Applicant - Requesting party/Applicant - Requesting party/Applicant - Requesting party/Applicant		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration. • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step2</i>	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			



2. Present the application and supporting documents at RO window.	2.1 Check completeness of supporting documents. If incomplete, return to the applicant.	None	15 minutes	Officer of the Day, Tax Specialist Revenue Office												
	2.2. Encode the required entries in the TES-Lite.	None	30 minutes	Administrative Assistant Revenue Office												
3. Secure Order of Payment at RO window.	3.1 Issue order of payment based on the Schedule of Filing Fees.	None	10 minutes	Administrative Assistant Revenue Office												
4. Pay the required filing fee at the Cashier window.	4.1 Receive payment and issue Official Receipt.	DO No. 010-2019 Schedule of Fees: <table><tr><td>VALUE OF IMPORTATION</td><td>FILING FEE</td></tr><tr><td>P100,000 & below</td><td>P200</td></tr><tr><td>From P101,000 to P400,000</td><td>P400</td></tr><tr><td>From P401,000 to P700,000</td><td>P600</td></tr><tr><td>From P701,000 to P1,000,000</td><td>P800</td></tr><tr><td>Over P1,000,000</td><td>P1,000</td></tr></table>	VALUE OF IMPORTATION	FILING FEE	P100,000 & below	P200	From P101,000 to P400,000	P400	From P401,000 to P700,000	P600	From P701,000 to P1,000,000	P800	Over P1,000,000	P1,000	15 minutes	Cashier General Services Division
VALUE OF IMPORTATION	FILING FEE															
P100,000 & below	P200															
From P101,000 to P400,000	P400															
From P401,000 to P700,000	P600															
From P701,000 to P1,000,000	P800															
Over P1,000,000	P1,000															
5. File application with supporting documents at the Central Records Management Division.	5.1 Receive the application and generate trace number for the application.	None	1 hour	Administrative Officer Central Records Management Division												
5a. Receive emailed notice of acceptance of application	5.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.															
	5.3 Assign application to an Action Officer of RO-Mabuhay Lane thru TES-Lite.															
	5.4. Route the application and supporting documents to the designated Action Officer of RO-Mabuhay Lane.															
	5.5. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist) Revenue Office												
5b. Receive emailed notice of compliance.	5.5.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of													



			compliance is issued and the application is returned to the applicant.	
	5.6. Review/approve the TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office
	5.7 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary/ Undersecretary</i> Revenue Operations Group
5c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	5.8 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	1 hour and 30 minutes	<i>Administrative Assistant</i> Revenue Operations Group
	5.9 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	5.10 Prepare the approved TEI/formal letter of compliance for release.	None	42 minutes	<i>Administrative Officer</i> Central Records Management Division
6. Receive hard copy of approved TEI.	6.1 Release of approved TEI.			
6a. Receive emailed notice of release of result of application.	6.2 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		2 days 5 hours 7 minutes	



d. R.A. No. 7157, Sec. 81

Personal effects and household goods including (1) used motor car of foreign service officer, staff, and employee

Office or Division:	Revenue Office - Mabuhay Lane			
Classification:	Simple			
Type of Transaction:	G2C - Government-to-Citizen			
Who may avail:	DFA Foreign Service officer, staff, and employee			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Tax Identification Number 3. Passport Number 4. Email Address 5. Telephone Number 6. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		- Requesting party - Bureau of Internal Revenue - Department of Foreign Affairs - Requesting party - Requesting party - Requesting party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting party - Requesting party - Requesting party		
APPLICATION: 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. Packing list 5. DFA favorable recommendation 6. Certificate of Emoluments 7. Recall Order 8. Photocopy of Passport 9. Authorization for an early, split and advance shipment (if applicable) 10. Waiver for shipment beyond two (2) months from recall date (if applicable) 11. Certificate of Authority to Import from DTI 12. Authorization Letter (if authorized representative)		- DOF website - Requesting party/Applicant - Shipping Company - Shipper from country of origin - Department of Foreign Affairs - Department of Foreign Affairs - Department of Foreign Affairs - Department of Foreign Affairs - Department of Foreign Affairs - Department of Foreign Affairs - Department of Foreign Affairs - Department of Trade and Industry - Requesting party/Applicant		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/individual information	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	Administrative Assistant Revenue Office



and upload the documents in support of registration. • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step2</i>	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.															
2. Present the application and supporting documents at RO window.	2.1 Check completeness of supporting documents. If incomplete, return to the applicant.	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office												
	2.2. Encode the required entries in the TES-Lite.	None	30 minutes	<i>Administrative Assistant</i> Revenue Office												
3. Secure Order of Payment at RO window.	3.1 Issue order of payment based on the Schedule of Filing Fees.	None	10 minutes	<i>Administrative Assistant</i> Revenue Office												
4. Pay the required filing fee at the Cashier window.	4.1 Receive payment and issue Official Receipt.	DO No. 010-2019 Schedule of Fees: <table><tr><th>VALUE OF IMPORTATION</th><th>FILING FEE</th></tr><tr><td>P100,000 & below</td><td>P200</td></tr><tr><td>From P101,000 to P400,000</td><td>P400</td></tr><tr><td>From P401,000 to P700,000</td><td>P600</td></tr><tr><td>From P701,000 to P1,000,000</td><td>P800</td></tr><tr><td>Over P1,000,000</td><td>P1,000</td></tr></table>	VALUE OF IMPORTATION	FILING FEE	P100,000 & below	P200	From P101,000 to P400,000	P400	From P401,000 to P700,000	P600	From P701,000 to P1,000,000	P800	Over P1,000,000	P1,000	15 minutes	<i>Cashier</i> General Services Division
VALUE OF IMPORTATION	FILING FEE															
P100,000 & below	P200															
From P101,000 to P400,000	P400															
From P401,000 to P700,000	P600															
From P701,000 to P1,000,000	P800															
Over P1,000,000	P1,000															
5. File application with supporting documents at the Central Records Management Division.	5.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division												
5a. Receive emailed notice of acceptance of application	5.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.															
	5.3 Assign application to an Action Officer of RO-Mabuhay Lane thru TES-Lite.															
	5.4. Route the application and supporting documents to the designated Action Officer of RO-Mabuhay Lane.															
	5.5. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office												



5b. Receive emailed notice of compliance.	5.5.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	
	5.6. Review/approve the TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office
	5.7 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary/ Undersecretary</i> Revenue Operations Group
5c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	5.8 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	1 hour and 30 minutes	<i>Administrative Assistant</i> Revenue Operations Group
	5.9 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	5.10 Prepare the approved TEI/formal letter of compliance for release.	None	42 minutes	<i>Administrative Officer</i> Central Records Management Division
6. Receive hard copy of approved TEI.	6.1 Release of approved TEI.			
6a. Receive emailed notice of release of result of application.	6.2 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		2 days 5 hours 7 minutes	



e. R.A. No. 10863, Sec. 800(i) and R.A. No. 10963, Sec. 109(d)
Household goods and personal effects of persons coming to settle in the Philippines or Filipinos and/or their families and descendants who are now residents or citizens of other countries

Office or Division:	Revenue Office - Mabuhay Lane
Classification:	Simple
Type of Transaction:	G2C - Government-to-Citizen
Who may avail:	Dual Citizens and Foreigners with different visas
CHECKLIST OF REQUIREMENTS	
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Tax Identification Number 3. Passport Number 4. Email Address 5. Telephone Number 6. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number	
WHERE TO SECURE - Requesting party - Bureau of Internal Revenue - Department of Foreign Affairs - Requesting party - Requesting party - Requesting party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting party - Requesting party - Requesting party	
APPLICATION: 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 /Postal registry 4. Itemized packing list 5. Oath of Allegiance and Identification Certificate (for dual citizen) 6. Birth Certificate (for dual citizen) 7. Copy of approved visa (13(a) and 13(g) visa) 8. Original Philippine Passport (old or new whichever is available) 9. Original Foreign Passport 10. Marriage Contract (for 13(a) visa) 11. Copy of approved immigrant visa (for those granted with immigrant visa) 12. Authorization Letter (if authorized representative)	
- DOF website - Requesting party/Applicant - Shipping Company - Shipper from country of origin - Shipper from country of origin - Department of Foreign Affairs/DFA Consular Office Abroad/Requesting party - Philippine Statistics Authority - DFA Consular Office Abroad/Bureau of Immigration - Department of Foreign Affairs/DFA Consular Office Abroad/Requesting party - Philippine Statistics Authority - Requesting party/Applicant - Requesting party/Applicant	

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE								
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration. • First time applicant start from Step 1 • Registered applicant start from Step2	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	Administrative Assistant Revenue Office								
	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.											
2. Present the application and supporting documents at RO window.	2.1 Check completeness of supporting documents. If incomplete, return to the applicant.	None	15 minutes	Officer of the Day, Tax Specialist Revenue Office								
	2.2. Encode the required entries in the TES-Lite.	None	30 minutes	Administrative Assistant Revenue Office								
3. Secure Order of Payment at RO window.	3.1 Issue order of payment based on the Schedule of Filing Fees.	None	10 minutes	Administrative Assistant Revenue Office								
4. Pay the required filing fee at the Cashier window.	4.1 Receive payment and issue Official Receipt.	DO No. 010-2019 Schedule of Fees:	15 minutes	Cashier General Services Division								
		<table><tr><th>VALUE OF IMPORTATION</th><th>FILING FEE</th></tr><tr><td>P100,000 & below</td><td>P200</td></tr><tr><td>From P101,000 to P400,000</td><td>P400</td></tr><tr><td>From P401,000 to P700,000</td><td>P600</td></tr><tr><td>From P701,000 to P1,000,000</td><td>P800</td></tr><tr><td>Over P1,000,000</td><td>P1,000</td></tr></table>			VALUE OF IMPORTATION	FILING FEE	P100,000 & below	P200	From P101,000 to P400,000	P400	From P401,000 to P700,000	P600
VALUE OF IMPORTATION	FILING FEE											
P100,000 & below	P200											
From P101,000 to P400,000	P400											
From P401,000 to P700,000	P600											
From P701,000 to P1,000,000	P800											
Over P1,000,000	P1,000											
5. File application with supporting documents at the Central Records Management Division.	5.1 Receive the application and generate trace number for the application.		1 hour	Administrative Officer Central Records Management Division								
5a. Receive emailed notice of acceptance of application	5.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.											
	5.3 Assign application to an Action Officer of RO-Mabuhay Lane thru TES-Lite.											
	5.4. Route the application and supporting documents to the designated Action Officer of RO-Mabuhay Lane.											



	5.5. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist) Revenue Office</i>
5b. Receive emailed notice of compliance.	5.5.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	
	5.6. Review/approve the TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV Revenue Office</i>
	5.7 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary/ Undersecretary Revenue Operations Group</i>
5c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	5.8 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	1 hour and 30 minutes	<i>Administrative Assistant Revenue Operations Group</i>
	5.9 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	5.10 Prepare the approved TEI/formal letter of compliance for release.	None	42 minutes	<i>Administrative Officer Central Records Management Division</i>
6. Receive hard copy of approved TEI.	6.1 Release of approved TEI.			



6a. Receive emailed notice of release of result of application.	6.2 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		2 days 5 hours 7 minutes	



f. R.A. No. 10863, Sec. 800(h) Personal effects and household goods of foreigners with tourist visa or consultants of the government	
Office or Division:	Revenue Office - Mabuhay Lane
Classification:	Simple
Type of Transaction:	G2C - Government-to-Citizen
Who may avail:	Foreigners with tourist visa or consultants of the government
CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Tax Identification Number 3. Passport Number 4. Email Address 5. Telephone Number 6. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number	- Requesting party - Bureau of Internal Revenue - Department of Foreign Affairs - Requesting party - Requesting party - Requesting party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting party - Requesting party - Requesting party
APPLICATION: 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. Itemized Packing list 5. Original Passport 6. Copy of pending visa application 7. Certificate of Employment (if applicable) 8. Contract of Employment (if applicable) 9. Marriage Contract (if applicable) 10. Authorization Letter (if authorized representative) If Government Consultant: 11. Confirmation/Certificate from the head government agency that the consignee is a foreign consultant hired by and/or rendering services to the government agency 12. Original passport/Approved visa 13. Favorable recommendation for conditionally-free release from the head government agency 14. Contract/Agreement with the government agency	- DOF website - Requesting party/Applicant - Shipping Company - Shipper from country of origin - Requesting party/Applicant - Requesting party/Applicant - Requesting party/Applicant - Requesting party/Applicant - Requesting party/Applicant - Requesting party/Applicant - Head of the contracting gov't. agency - Requesting party/Applicant - Head of the contracting gov't. agency - Requesting party/Applicant

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE												
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration. • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step 2</i>	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office												
	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.															
2. Present the application and supporting documents at RO window.	2.1 Check completeness of supporting documents. If incomplete, return to the applicant.	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office												
	2.2. Encode the required entries in the TES-Lite.	None	30 minutes	<i>Administrative Assistant</i> Revenue Operations Group												
3. Secure Order of Payment at RO window.	3.1 Issue order of payment based on the Schedule of Filing Fees.	None	10 minutes	<i>Administrative Assistant</i> Revenue Operations Group												
4. Pay the required filing fee at the Cashier window.	4.1 Receive payment and issue Official Receipt.	DO No. 010-2019 Schedule of Fees: <table><tr><th>VALUE OF IMPORTATION</th><th>FILING FEE</th></tr><tr><td>P100,000 & below</td><td>P200</td></tr><tr><td>From P101,000 to P400,000</td><td>P400</td></tr><tr><td>From P401,000 to P700,000</td><td>P600</td></tr><tr><td>From P701,000 to P1,000,000</td><td>P800</td></tr><tr><td>Over P1,000,000</td><td>P1,000</td></tr></table>	VALUE OF IMPORTATION	FILING FEE	P100,000 & below	P200	From P101,000 to P400,000	P400	From P401,000 to P700,000	P600	From P701,000 to P1,000,000	P800	Over P1,000,000	P1,000	15 minutes	<i>Cashier</i> General Services Division
VALUE OF IMPORTATION	FILING FEE															
P100,000 & below	P200															
From P101,000 to P400,000	P400															
From P401,000 to P700,000	P600															
From P701,000 to P1,000,000	P800															
Over P1,000,000	P1,000															
5. File application with supporting documents at the Central Records Management Division.	5.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division												
5a. Receive emailed notice of acceptance of application	5.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.															



	5.3 Assign application to an Action Officer of RO-Mabuhay Lane thru TES-Lite.			
	5.4. Route the application and supporting documents to the designated Action Officer of RO-Mabuhay Lane.			
	5.5. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist) Revenue Office</i>
5b. Receive emailed notice of compliance.	5.5.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	
	5.6. Review/approve the TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV Revenue Office</i>
	5.7 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary/ Undersecretary Revenue Operations Group</i>
5c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	5.8 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	1 hour and 30 minutes	<i>Administrative Assistant Revenue Operations Group</i>
	5.9 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			



	5.10 Prepare the approved TEI/formal letter of compliance for release.	None	42 minutes	<i>Administrative Officer</i> Central Records Management Division
6. Receive hard copy of approved TEI.	6.1 Release of approved TEI.			
6a. Receive emailed notice of release of result of application.	6.2 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		2 days 5 hours 7 minutes	



<p>g. R.A. No. 11035, Sec. 7(c)(2)(iv) and (v) Personal effects, household goods, professional equipment, instruments and materials and one (1) motor vehicle of the balik scientist law</p>				
Office or Division:	Revenue Office - Mabuhay Lane			
Classification:	Simple			
Type of Transaction:	G2C - Government-to-Citizen			
Who may avail:	Filipino who is under Balik Scientist Program of the DOST			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Tax Identification Number 3. Passport Number 4. Email Address 5. Telephone Number 6. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		- Requesting party - Bureau of Internal Revenue - Department of Foreign Affairs - Requesting party - Requesting party - Requesting party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting party - Requesting party - Requesting party		
APPLICATION: 1. Completely filled –out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Signed and dated Import Bill of Lading/Airwaybill 4. Commercial Invoice or Deed of Sale of the motor vehicle 5. Itemized Packing list 6. Favorable Endorsement from DOST 7. Letter of Engagement or Contract 8. Photocopy of Passport 9. Certificate of Registration (if registered abroad) 10. Authorization Letter (if authorized representative)		- DOF website - Requesting party/Applicant - Shipping Company - Requesting Party/Applicant - Shipper from country of origin - Department of Science and Technology - DOST/Requesting party - Requesting Party/Applicant - Requesting Party/Applicant - Requesting party/Applicant		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration. • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step 2</i>	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			



2. Present the application and supporting documents at RO window.	2.1 Check completeness of supporting documents. If incomplete, return to the applicant.	None	15 minutes	Officer of the Day, Tax Specialist Revenue Office												
	2.2. Encode the required entries in the TES-Lite.		30 minutes	Administrative Assistant Revenue Office												
3. Secure Order of Payment at RO window.	3.1 Issue order of payment based on the Schedule of Filing Fees.	None	10 minutes	Administrative Assistant Revenue Office												
4. Pay the required filing fee at the Cashier window.	4.1 Receive payment and issue Official Receipt.	DO No. 010-2019 Schedule of Fees: <table><tr><td>VALUE OF IMPORTATION</td><td>FILING FEE</td></tr><tr><td>P100,000 & below</td><td>P200</td></tr><tr><td>From P101,000 to P400,000</td><td>P400</td></tr><tr><td>From P401,000 to P700,000</td><td>P600</td></tr><tr><td>From P701,000 to P1,000,000</td><td>P800</td></tr><tr><td>Over P1,000,000</td><td>P1,000</td></tr></table>	VALUE OF IMPORTATION	FILING FEE	P100,000 & below	P200	From P101,000 to P400,000	P400	From P401,000 to P700,000	P600	From P701,000 to P1,000,000	P800	Over P1,000,000	P1,000	15 minutes	Cashier General Services Division
VALUE OF IMPORTATION	FILING FEE															
P100,000 & below	P200															
From P101,000 to P400,000	P400															
From P401,000 to P700,000	P600															
From P701,000 to P1,000,000	P800															
Over P1,000,000	P1,000															
5. File application with supporting documents at the Central Records Management Division.	5.1 Receive the application and generate trace number for the application.	None	1 hour	Administrative Officer Central Records Management Division												
5a. Receive emailed notice of acceptance of application	5.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.															
	5.3 Assign application to an Action Officer of RO-Mabuhay Lane thru TES-Lite.															
	5.4. Route the application and supporting documents to the designated Action Officer of RO-Mabuhay Lane.															
	5.5. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist) Revenue Office												
5b. Receive emailed notice of compliance.	5.5.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of													



			compliance is issued and the application is returned to the applicant.	
	5.6. Review/approve the TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office
	5.7 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary/ Undersecretary</i> Revenue Operations Group
5c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	5.8 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	1 hour and 30 minutes	<i>Administrative Assistant</i> Revenue Operations Group
	5.9 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	5.10 Prepare the approved TEI/formal letter of compliance for release.	None	42 minutes	<i>Administrative Officer</i> Central Records Management Division
6. Receive hard copy of approved TEI.	6.1 Release of approved TEI.			
6a. Receive emailed notice of release of result of application.	6.2 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		2 days 5 hours 7 minutes	



6. Granting of Tax Exemption on Importations of books, newspaper, magazine, review, or bulletin or any such educational reading materials covered by the UNESCO Agreement including digital or electronic format thereof

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

Books, magazines, journal, review or bulletin or any such educational reading materials covered by the UNESCO Agreement including digital or electronic format thereof

Office or Division:	Revenue Office - Mabuhay Lane			
Classification:	Simple			
Type of Transaction:	G2B - Government-to-Business			
Who may avail:	Importers of books and any newspaper, magazine, review, or bulletin etc.			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Tax Identification Number 3. SEC Registration Number (if applicable) 4. DTI Registration Number (if applicable) 5. BOI Registration Number (if applicable) 6. Email Address 7. Telephone Number 8. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		<ul style="list-style-type: none"> - Requesting party - Bureau of Internal Revenue - Securities and Exchange Commission - Department of Trade and Industry - Board of Investments - Requesting party - Requesting party - Requesting party 		
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Signed and dated import Bill of Lading/Airway Bill 4. Commercial Invoice (Itemized Packing list, if applicable) 5. Certification from NBDB (with OR number and date of issuance, if applicable) 6. If Donation 7. Apostilled or Consularized Deed of Donation 8. Notarized Deed of Acceptance 9. Authorization Letter (if authorized representative)		<ul style="list-style-type: none"> - DOF website - Requesting party/Applicant - Shipping Company - Shipper from country of origin - National Book Development Board - Donor - Requesting party/Applicant - Requesting party/Applicant 		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/individual information	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office



and upload the documents in support of registration. • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step2</i>	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.															
2. Present the application and supporting documents at RO window.	2.1 Check completeness of supporting documents. If incomplete, return to the applicant.	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office												
	2.2. Encode the required entries in the TES-Lite.	None	30 minutes	<i>Administrative Assistant</i> Revenue Office												
3. Secure Order of Payment at RO window.	3.1 Issue order of payment based on the Schedule of Filing Fees.	None	10 minutes	<i>Administrative Assistant</i> Revenue Office												
4. Pay the required filing fee at the Cashier window.	4.1 Receive payment and issue Official Receipt.	DO No. 010-2019 Schedule of Fees: <table><tr><th>VALUE OF IMPORTATION</th><th>FILING FEE</th></tr><tr><td>P100,000 & below</td><td>P200</td></tr><tr><td>From P101,000 to P400,000</td><td>P400</td></tr><tr><td>From P401,000 to P700,000</td><td>P600</td></tr><tr><td>From P701,000 to P1,000,000</td><td>P800</td></tr><tr><td>Over P1,000,000</td><td>P1,000</td></tr></table>	VALUE OF IMPORTATION	FILING FEE	P100,000 & below	P200	From P101,000 to P400,000	P400	From P401,000 to P700,000	P600	From P701,000 to P1,000,000	P800	Over P1,000,000	P1,000	15 minutes	<i>Cashier</i> General Services Division
VALUE OF IMPORTATION	FILING FEE															
P100,000 & below	P200															
From P101,000 to P400,000	P400															
From P401,000 to P700,000	P600															
From P701,000 to P1,000,000	P800															
Over P1,000,000	P1,000															
5. File application with supporting documents at the Central Records Management Division.	5.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division												
5a. Receive emailed notice of acceptance of application	5.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.															
	5.3 Assign application to an Action Officer of RO-Mabuhay Lane thru TES-Lite.															
	5.4. Route the application and supporting documents to the designated Action Officer of RO-Mabuhay Lane.															
	5.5. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i>												



				Revenue Office
5b. Receive emailed notice of compliance.	5.5.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	
	5.6. Review/approve the TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office
	5.7 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary/ Undersecretary</i> Revenue Operations Group
5c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	5.8 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	1 hour and 30 minutes	<i>Administrative Assistant</i> Revenue Operations Group
	5.9 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	5.10 Prepare the approved TEI/formal letter of compliance for release.	None	42 minutes	<i>Administrative Officer</i> Central Records Management Division
6. Receive hard copy of approved TEI.	6.1. Release of approved TEI.			
6a. Receive emailed notice of release of result of application.	6.2. Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		2 days 5 hours 7 minutes	



b. R.A. No. 10863, Sec. 800(t) and R.A. No. 10963, Sec. 109(r)
Books or publication the Koran, Ahadith, and other religious books (Printed Books)

Office or Division:	Revenue Office - Mabuhay Lane			
Classification:	Simple			
Type of Transaction:	G2G- Government-to-Government G2B - Government-to-Business G2C - Government-to-Citizen			
Who may avail:	Book importers			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. TIN Number 3. SEC Registration Number 4. DTI Registration Number 5. BOI Registration Number 6. Email Address 7. Telephone Number 8. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		- Requesting party - Bureau of Internal Revenue - Securities and Exchange Commission - Department of Trade and Industry - Board of Investments - Requesting party - Requesting party - Requesting party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting party - Requesting party - Requesting party		
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Signed and dated import Bill of Lading/Airway Bill 4. Commercial Invoice (Itemized packing list, if applicable) 5. Certification from NBDB (with OR number and date of issuance) 6. Certification from DepEd If Donation 7. Apostilled or Consularized Deed of Donation 8. Notarized Deed of Acceptance 9. Authorization Letter (if authorized representative)		- DOF website - Requesting party/Applicant - Shipping Company - Shipper from country of origin - National Book Development Board - Department of Education - Donor - Requesting party/Applicant - Requesting party/Applicant		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/individual information	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office



and upload the documents in support of registration. • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step2</i>	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.															
2. Present the application and supporting documents at RO window.	2.1 Check completeness of supporting documents. If incomplete, return to the applicant.	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office												
	2.2. Encode the required entries in the TES-Lite.	None	30 minutes	<i>Administrative Assistant</i> Revenue Office												
3. Secure Order of Payment at RO window.	3.1 Issue order of payment based on the Schedule of Filing Fees.	None	10 minutes	<i>Administrative Assistant</i> Revenue Office												
4. Pay the required filing fee at the Cashier window.	4.1 Receive payment and issue Official Receipt.	DO No. 010-2019 Schedule of Fees: <table><tr><th>VALUE OF IMPORTATION</th><th>FILING FEE</th></tr><tr><td>P100,000 & below</td><td>P200</td></tr><tr><td>From P101,000 to P400,000</td><td>P400</td></tr><tr><td>From P401,000 to P700,000</td><td>P600</td></tr><tr><td>From P701,000 to P1,000,000</td><td>P800</td></tr><tr><td>Over P1,000,000</td><td>P1,000</td></tr></table>	VALUE OF IMPORTATION	FILING FEE	P100,000 & below	P200	From P101,000 to P400,000	P400	From P401,000 to P700,000	P600	From P701,000 to P1,000,000	P800	Over P1,000,000	P1,000	15 minutes	<i>Cashier</i> General Services Division
VALUE OF IMPORTATION	FILING FEE															
P100,000 & below	P200															
From P101,000 to P400,000	P400															
From P401,000 to P700,000	P600															
From P701,000 to P1,000,000	P800															
Over P1,000,000	P1,000															
5. File application with supporting documents at the Central Records Management Division.	5.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division												
5a. Receive emailed notice of acceptance of application	5.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.															
	5.3 Assign application to an Action Officer of RO-Mabuhay Lane thru TES-Lite.															
	5.4. Route the application and supporting documents to the designated Action Officer of RO-Mabuhay Lane.															
	5.5. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i>												



				Revenue Office
5b. Receive emailed notice of compliance.	5.5.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	
	5.6. Review/approve the TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office
	5.7 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary/ Undersecretary</i> Revenue Operations Group
5c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	5.8 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	1 hour and 30 minutes	<i>Administrative Assistant</i> Revenue Operations Group
	5.9 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	5.10 Prepare the approved TEI/formal letter of compliance for release.	None	42 minutes	<i>Administrative Officer</i> Central Records Management Division
6. Receive hard copy of approved TEI.	6.1 Release of approved TEI.			
6a. Receive emailed notice of release of result of application.	6.2. Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		2 days 5 hours 7 minutes	



c. R.A. No. 8047, Sec. 12
Books or raw materials to be used in book publishing

Office or Division:	Revenue Office - Mabuhay Lane			
Classification:	Simple			
Type of Transaction:	G2B - Government-to-Business			
Who may avail:	Importers of books or raw materials to be used in book publishing			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Tax Identification Number 3. SEC Registration Number (if applicable) 4. DTI Registration Number (if applicable) 5. BOI Registration Number (if applicable) 6. Email Address 7. Telephone Number 8. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		- Requesting party - Bureau of Internal Revenue - Securities and Exchange Commission - Department of Trade and Industry - Board of Investments - Requesting party - Requesting party - Requesting party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting party - Requesting party - Requesting party		
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Signed and dated import Bill of Lading/Airway Bill 4. Commercial invoice (Packing list, if applicable) 5. Favorable recommendation from NBDB 6. Import Pro-Forma Invoice 7. Application Form from NBDB 8. Completely filled-out DOF-RO Form No. 156 (if applicable) 9. Authorization Letter (if authorized representative)		- DOF website - Requesting party/Applicant - Shipping Company - Shipper from country of origin - National Book Development Board - Shipper from country of origin - National Book Development Board - DOF website - Requesting party/Applicant		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/individual information and upload the documents in support of registration. • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step 2</i>	1.1 Assist the applicant in encoding the required entries. 1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.	None	45 minutes	Administrative Assistant Revenue Office

2. Present the application and supporting documents at RO window.	2.1 Check completeness of supporting documents. If incomplete, return to the applicant.	None	15 minutes	Officer of the Day, Tax Specialist Revenue Office												
	2.2. Encode the required entries in the TES-Lite.	None	30 minutes	Administrative Assistant Revenue Office												
3. Secure Order of Payment at RO window.	3.1 Issue order of payment based on the Schedule of Filing Fees.	None	10 minutes	Administrative Assistant Revenue Office												
4. Pay the required filing fee at the Cashier window.	4.1 Receive payment and issue Official Receipt.	DO No. 010-2019 Schedule of Fees: <table><tr><td>VALUE OF IMPORTATION</td><td>FILING FEE</td></tr><tr><td>P100,000 & below</td><td>P200</td></tr><tr><td>From P101,000 to P400,000</td><td>P400</td></tr><tr><td>From P401,000 to P700,000</td><td>P600</td></tr><tr><td>From P701,000 to P1,000,000</td><td>P800</td></tr><tr><td>Over P1,000,000</td><td>P1,000</td></tr></table>	VALUE OF IMPORTATION	FILING FEE	P100,000 & below	P200	From P101,000 to P400,000	P400	From P401,000 to P700,000	P600	From P701,000 to P1,000,000	P800	Over P1,000,000	P1,000	15 minutes	Cashier General Services Division
VALUE OF IMPORTATION	FILING FEE															
P100,000 & below	P200															
From P101,000 to P400,000	P400															
From P401,000 to P700,000	P600															
From P701,000 to P1,000,000	P800															
Over P1,000,000	P1,000															
5. File application with supporting documents at the Central Records Management Division.	5.1 Receive the application and generate trace number for the application.	None	1 hour	Administrative Officer Central Records Management Division												
5a. Receive emailed notice of acceptance of application	5.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.															
	5.3 Assign application to an Action Officer of RO-Mabuhay Lane thru TES-Lite.															
	5.4. Route the application and supporting documents to the designated Action Officer of RO-Mabuhay Lane.															
	5.5. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist) Revenue Office												
5b. Receive emailed notice of compliance.	5.5.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the													



			application is returned to the applicant.	
	5.6. Review/approve the TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office
	5.7 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary/ Undersecretary</i> Revenue Operations Group
5c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	5.8 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	1 hour and 30 minutes	<i>Administrative Assistant</i> Revenue Operations Group
	5.9 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	5.10 Prepare the approved TEI/formal letter of compliance for release.	None	42 minutes	<i>Administrative Officer</i> Central Records Management Division
6. Receive hard copy of approved TEI.	6.1 Release of approved TEI.			
6a. Receive emailed notice of release of result of application.	6.2. Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		2 days 5 hours 7 minutes	



d. Article 1(a) & (b) of the Florence Agreement Annexes (A-E) and R.A. No. 10963, Sec. 109(R)
Books, documents, educational, scientific, and cultural materials

Office or Division:	Revenue Office - Mabuhay Lane
Classification:	Simple
Type of Transaction:	G2G- Government-to-Government G2B - Government-to-Business G2C - Government-to-Citizen
Who may avail:	Importers of books, documents, educational, scientific, and cultural materials under UNESCO Florence Agreement

CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. TIN Number 3. SEC Registration Number (if applicable) 4. DTI Registration Number (if applicable) 5. BOI Registration Number (if applicable) 6. Email Address 7. Telephone Number 8. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		- Requesting party - Bureau of Internal Revenue - Securities and Exchange Commission - Department of Trade and Industry - Board of Investments - Requesting party - Requesting party - Requesting party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting party - Requesting party - Requesting party		
APPLICATION: 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 (Itemized Packing List, if applicable) 5. UNESCO letter recommendation 6. Certification from NBDB (with OR number and date of issuance) (if applicable) If Donation 7. Apostilled or Consularized Deed of Donation 8. Notarized Deed of Acceptance 9. Authorization Letter (if authorized representative)		- DOF website - Requesting party/Applicant - Shipping Company - Shipper from country of origin - UNESCO Philippine National Commission - National Book Development Board - Donor - Requesting party/Applicant - Requesting party/Applicant		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office



and upload the documents in support of registration. • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step2</i>	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.															
2. Present the application and supporting documents at RO window.	2.1 Check completeness of supporting documents. If incomplete, return to the applicant.	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office												
	2.2. Encode the required entries in the TES-Lite.	None	30 minutes	<i>Administrative Assistant</i> Revenue Office												
3. Secure Order of Payment at RO window.	3.1 Issue order of payment based on the Schedule of Filing Fees.	None	10 minutes	<i>Administrative Assistant</i> Revenue Office												
4. Pay the required filing fee at the Cashier window.	4.1 Receive payment and issue Official Receipt.	DO No. 010-2019 Schedule of Fees: <table><tr><th>VALUE OF IMPORTATION</th><th>FILING FEE</th></tr><tr><td>P100,000 & below</td><td>P200</td></tr><tr><td>From P101,000 to P400,000</td><td>P400</td></tr><tr><td>From P401,000 to P700,000</td><td>P600</td></tr><tr><td>From P701,000 to P1,000,000</td><td>P800</td></tr><tr><td>Over P1,000,000</td><td>P1,000</td></tr></table>	VALUE OF IMPORTATION	FILING FEE	P100,000 & below	P200	From P101,000 to P400,000	P400	From P401,000 to P700,000	P600	From P701,000 to P1,000,000	P800	Over P1,000,000	P1,000	15 minutes	<i>Cashier</i> General Services Division
VALUE OF IMPORTATION	FILING FEE															
P100,000 & below	P200															
From P101,000 to P400,000	P400															
From P401,000 to P700,000	P600															
From P701,000 to P1,000,000	P800															
Over P1,000,000	P1,000															
5. File application with supporting documents at the Central Records Management Division.	5.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division												
5a. Receive emailed notice of acceptance of application	5.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.	None														
	5.3 Assign application to an Action Officer of RO-Mabuhay Lane thru TES-Lite.	None														
	5.4. Route the application and supporting documents to the designated Action Officer of RO-Mabuhay Lane.	None														
	5.5. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office												



5b. Receive emailed notice of compliance.	5.5.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	
	5.6. Review/approve the TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office
	5.7 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary/ Undersecretary</i> Revenue Operations Group
5c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	5.8 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	1 hour and 30 minutes	<i>Administrative Assistant</i> Revenue Operations Group
	5.9 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	5.10 Prepare the approved TEI/formal letter of compliance for release.	None	42 minutes	<i>Administrative Officer</i> Central Records Management Division
6. Receive hard copy of approved TEI.	6.1 Release of approved TEI.			
6a. Receive emailed notice of release of result of application.	6.2. Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		2 days 5 hours 7 minutes	



7. Granting of Tax Exemption on Importations of fertilizers, breeding stocks, and ingredients for making feeds, etc.

a. R.A. No. 10963, Sec. 109(B)

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

Office or Division:	Revenue Office - Mabuhay Lane			
Classification:	Simple			
Type of Transaction:	G2B - Government-to-Business G2G - Government-to-Government			
Who may avail:	Companies who are qualified under R.A. 10963, Sec. 109(b)			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION:				
A. Applicant				
1. Name of Consignee		- Requesting party		
2. TIN Number		- Bureau of Internal Revenue		
3. SEC Registration Number (if applicable)		- Securities and Exchange Commission		
4. DTI Registration Number (if applicable)		- Department of Trade and Industry		
5. BOI Registration Number (if applicable)		- Board of Investments		
6. Email Address		- Requesting party		
7. Telephone Number		- Requesting party		
8. Official Address		- Requesting party		
B. Broker/s, if any				
1. Tax Identification Number		- Bureau of Internal Revenue		
2. License Number		- Professional Regulation Commission		
3. Name of Broker		- Requesting party		
4. Email Address		- Requesting party		
5. Contact Number		- Requesting party		
APPLICATION:				
1. Completely filled –out DOF-RO Form No. 91		- DOF website		
2. Notarized Affidavit of End-Use/Ownership		- Requesting party/Applicant		
3. Signed and dated Import Bill of Lading/Airway Bill		- Shipping Company		
4. Commercial Invoice (Itemized Packing list, if applicable)		- Shipper from country of origin		
5. Veterinary Quarantine Clearance to Import from applicable government agency (BPI/BFAR/BAI/FPA)		- BPI/BFAR/BAI/FPA		
6. SPS Import Clearance		- BPI/BFAR/BAI/FPA		
7. Articles of Incorporation and By-Laws		- Securities and Exchange Commission/ Cooperative Development Authority		
8. Authorization Letter (if authorized representative)		- Requesting party/Applicant		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information	1.1 Assist the applicant in encoding the required entries.	None		<i>Administrative Assistant</i> Revenue Office



and upload the documents in support of registration. • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step2</i>	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.		45 minutes													
2. Present the application and supporting documents at RO window.	2.1 Check completeness of supporting documents. If incomplete, return to the applicant.	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office												
	2.2. Encode the required entries in the TES-Lite.	None	30 minutes	<i>Administrative Assistant</i> Revenue Office												
3. Secure Order of Payment at RO window.	3.1 Issue order of payment based on the Schedule of Filing Fees.	None	10 minutes	<i>Administrative Assistant</i> Revenue Office												
4. Pay the required filing fee at the Cashier window.	4.1 Receive payment and issue Official Receipt.	DO No. 010-2019 Schedule of Fees: <table><tr><td>VALUE OF IMPORTATION</td><td>FILING FEE</td></tr><tr><td>₱100,000 & below</td><td>₱200</td></tr><tr><td>From ₱101,000 to ₱400,000</td><td>₱400</td></tr><tr><td>From ₱401,000 to ₱700,000</td><td>₱600</td></tr><tr><td>From ₱701,000 to ₱1,000,000</td><td>₱800</td></tr><tr><td>Over ₱1,000,000</td><td>₱1,000</td></tr></table>	VALUE OF IMPORTATION	FILING FEE	₱100,000 & below	₱200	From ₱101,000 to ₱400,000	₱400	From ₱401,000 to ₱700,000	₱600	From ₱701,000 to ₱1,000,000	₱800	Over ₱1,000,000	₱1,000	15 minutes	<i>Cashier</i> General Services Division
VALUE OF IMPORTATION	FILING FEE															
₱100,000 & below	₱200															
From ₱101,000 to ₱400,000	₱400															
From ₱401,000 to ₱700,000	₱600															
From ₱701,000 to ₱1,000,000	₱800															
Over ₱1,000,000	₱1,000															
5. File application with supporting documents at the Central Records Management Division.	5.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division												
5a. Receive emailed notice of acceptance of application	5.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.															
	5.3 Assign application to an Action Officer of RO-Mabuhay Lane thru TES-Lite.															
	5.4. Route the application and supporting documents to the designated Action Officer of RO-Mabuhay Lane.															
	5.5. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist,</i>												



5b. Receive emailed notice of compliance.	5.5.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	<i>Supervising Tax Specialist</i> Revenue Office
	5.6. Review/approve the TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office
	5.7 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary/ Undersecretary</i> Revenue Operations Group
5c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	5.8 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	1 hour and 30 minutes	<i>Administrative Assistant</i> Revenue Operations Group
	5.9 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	5.10 Prepare the approved TEI/formal letter of compliance for release.	None	42 minutes	<i>Administrative Officer</i> Central Records Management Division
6. Receive hard copy of approved TEI.	6.1 Release of approved TEI.			
6a. Receive emailed notice of release of result of application.	6.2 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		2 days 5 hours 7 minutes	



8. Granting of Tax Exemption on Importations of donated equipment, instruments, and materials to DOST

a. R.A. No. 11035, Sec. 6(e)

Donated equipment, instruments, and materials to DOST

Office or Division:	Revenue Office - Mabuhay Lane			
Classification:	Simple			
Type of Transaction:	G2G - Government-to-Government			
Who may avail:	Department of Science and Technology (DOST)			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. TIN Number 3. Email Address 4. Telephone Number 5. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		- Requesting party - Bureau of Internal Revenue - Requesting party - Requesting party - Requesting party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting party - Requesting party - Requesting party		
APPLICATION: 1. Completely filled –out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Signed and dated Import Bill of Lading/Airway Bill 4. Commercial Invoice (Packing List, if applicable) 5. Apostilled or Consularized Deed of Donation 6. Notarized Deed of Acceptance 7. Authorization Letter (if authorized representative)		- DOF website - Requesting party/Applicant - Shipping Company - Shipper from country of origin - Donor - Requesting party/Applicant - Requesting party/Applicant		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration. • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step2</i>	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at RO window.	2.1 Check completeness of supporting documents. If incomplete, return to the applicant.	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office



	2.2. Encode the required entries in the TES-Lite.	None	30 minutes	Administrative Assistant Revenue Office												
3. Secure Order of Payment at RO window.	3.1 Issue order of payment based on the Schedule of Filing Fees.	None	10 minutes	Administrative Assistant Revenue Office												
4. Pay the required filing fee at the Cashier window.	4.1 Receive payment and issue Official Receipt.	DO No. 010-2019 Schedule of Fees: <table><tr><td>VALUE OF IMPORTATION</td><td>FILING FEE</td></tr><tr><td>P100,000 & below</td><td>P200</td></tr><tr><td>From P101,000 to P400,000</td><td>P400</td></tr><tr><td>From P401,000 to P700,000</td><td>P600</td></tr><tr><td>From P701,000 to P1,000,000</td><td>P800</td></tr><tr><td>Over P1,000,000</td><td>P1,000</td></tr></table>	VALUE OF IMPORTATION	FILING FEE	P100,000 & below	P200	From P101,000 to P400,000	P400	From P401,000 to P700,000	P600	From P701,000 to P1,000,000	P800	Over P1,000,000	P1,000	15 minutes	Cashier General Services Division
VALUE OF IMPORTATION	FILING FEE															
P100,000 & below	P200															
From P101,000 to P400,000	P400															
From P401,000 to P700,000	P600															
From P701,000 to P1,000,000	P800															
Over P1,000,000	P1,000															
5. File application with supporting documents at the Central Records Management Division.	5.1 Receive the application and generate trace number for the application.	None	1 hour	Administrative Officer Central Records Management Division												
5a. Receive emailed notice of acceptance of application	5.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.															
	5.3 Assign application to an Action Officer of RO-Mabuhay Lane thru TES-Lite.															
	5.4. Route the application and supporting documents to the designated Action Officer of RO-Mabuhay Lane.															
	5.5. Process the application and draft the Tax Exemption Indorsement (TEI)if application is sufficient.	None	4 hours	Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist) Revenue Office												
5b. Receive emailed notice of compliance.	5.5.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is													



			returned to the applicant.	
	5.6. Review/approve the TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office
	5.7 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary/ Undersecretary</i> Revenue Operations Group
5c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	5.8 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	1 hour and 30 minutes	<i>Administrative Assistant</i> Revenue Operations Group
	5.9 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	5.10 Prepare the approved TEI/formal letter of compliance for release.	None	42 minutes	<i>Administrative Officer</i> Central Records Management Division
6. Receive hard copy of approved TEI.	6.1 Release of approved TEI.			
6a. Receive emailed notice of release of result of application.	6.2 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		2 days 5 hours 7 minutes	



9. Granting of Tax Exemption on Importations under CREATE

a. R.A. No. 11534, Sec. 109(BB)(i),(ii),(iii), as amended by Section 12

Capital equipment, its spare parts and raw materials, necessary for production of personal protective equipment components, all drugs, vaccines and medical devices specifically prescribed and directly used for the treatment of COVID-19 prevention, and drugs for the treatment of COVID-19 approved by the FDA for use in clinical trials, including raw materials directly necessary for the production of such drugs

Office or Division:	Revenue Office - Mabuhay Lane
Classification:	Simple
Type of Transaction:	G2C - Government-to-Citizen G2B - Government-to-Business G2G - Government-to-Government
Who may avail:	Qualified applicant under R.A. 11534, Sec. 109(BB)(i),(ii),(iii)
CHECKLIST OF REQUIREMENTS	
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Tax Identification Number 3. SEC Registration Number (if applicable) 4. DTI Registration Number (if applicable) 5. BOI Registration Number (if applicable) 6. Email Address 7. Telephone Number 8. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number	
APPLICATION: 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 or equivalent document 5. Itemized Packing List (if applicable) 6. BOI Certificate of Local Non-Availability 7. Certified true copy of FDA License to Operate as manufacturer of PPEs 8. Emergency Use Authorization (EUA) or Certificate of Compassionate (CSP) issued by FDA 9. Valid License to Operate as a Drug Importer issued by the FDA or as Medical Device Importer/Distributor 10. Import clearance from the FDA 11. Certificate of Medical Device Registration or Certificate of Medical Device Notification 12. Authorization Letter (if authorized representative)	
WHERE TO SECURE	
<ul style="list-style-type: none"> - Requesting party - Bureau of Internal Revenue - Securities and Exchange Commission - Department of Trade and Industry - Board of Investments - Requesting party - Requesting party - Requesting party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting party - Requesting party - Requesting party - DOF website - Requesting party/Applicant - Shipping Company - Shipper from country of origin - Shipper from country of origin - Board of Investments - Food and Drug Administration - Food and Drug Administration - Food and Drug Administration - Food and Drug Administration - Food and Drug Administration - Requesting party/Applicant - Requesting party/Applicant 	



13. Other documents that may be required to support compliance with conditions or requirements of the law (i.e. regulated item, etc.)				
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration. • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step2</i>	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at RO window.	2.1 Check completeness of supporting documents. If incomplete, return to the applicant.	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office
	2.2. Encode the required entries in the TES-Lite.	None	30 minutes	<i>Administrative Assistant</i> Revenue Office
3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3a. Receive emailed notice of acceptance of application	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to an Action Officer of RO-Mabuhay Lane thru TES-Lite.			
	3.4. Route the application and supporting documents to the designated Action Officer of RO-Mabuhay Lane.			
	3.5. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office
3b. Receive emailed notice of compliance.	3.6 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a	



			formal letter of compliance is issued and the application is returned to the applicant.	
	3.7 Review/approve the TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office
	3.8 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary/ Undersecretary</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.9 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	1 hour and 30 minutes	<i>Administrative Assistant</i> Revenue Operations Group
	3.10 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.11 Prepare the approved TEI/formal letter of compliance for release.	None	42 minutes	<i>Administrative Officer</i> Central Records Management Division
4. Receive hard copy of approved TEI.	4.1 Release of approved TEI.			
4a. Receive emailed notice of release of result of application.	4.2 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		2 days 4 hours 42 minutes	



10. Granting of Tax Exemption on Importations of agriculture and marine products

a. R.A. No. 10963, Section 109(B) in relation to the Agreement Establishing The Asean-Australia-New Zealand Free Trade (AANZFTA)

Agricultural and marine food products in their original state livestock and poultry; breeding stocks and genetic materials

Office or Division:	Revenue Office - Mabuhay Lane			
Classification:	Simple			
Type of Transaction:	G2B - Government-to-Business G2G - Government-to-Government			
Who may avail:	Companies who are qualified under R.A. 10963, Section 109(a)			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION:				
A. Applicant				
1. Name of Consignee		- Requesting party		
2. TIN Number		- Bureau of Internal Revenue		
3. SEC Registration Number (if applicable)		- Securities and Exchange Commission		
4. DTI Registration Number (if applicable)		- Department of Trade and Industry		
5. BOI Registration Number (if applicable)		- Board of Investments		
6. Email Address		- Requesting party		
7. Telephone Number		- Requesting party		
8. Official Address		- Requesting party		
B. Broker/s, if any				
1. Tax Identification Number		- Bureau of Internal Revenue		
2. License Number		- Professional Regulation Commission		
3. Name of Broker		- Requesting party		
4. Email Address		- Requesting party		
5. Contact Number		- Requesting party		
APPLICATION:				
1. Completely filled-out DOF-RO Form No. 91		- DOF website		
2. Notarized Affidavit of End-Use/Ownership		- Requesting party/Applicant		
3. Signed and dated Import Bill of Lading/Airway Bill		- Shipping Company		
4. Commercial Invoice (Itemized Packing list, if applicable)		- Shipper from country of origin		
5. Veterinary Quarantine Clearance to Import Issued by the Bureau of Animal Industry – National Veterinary Quarantine Services Division (BAI-NMIS)		- Bureau of Animal Industry/NMIS		
6. SPS Import Clearance		- Tariff Commission		
7. Advanced Tariff Ruling		- Requesting party/Applicant		
8. Articles of Incorporation and By-Laws		- Requesting party/Applicant		
9. Authorization Letter (if authorized representative)		- Requesting party/Applicant		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	Administrative Assistant Revenue Office



provide corporate/ individual information and upload the documents in support of registration. • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step2</i>	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.															
2. Present the application and supporting documents at RO window.	2.1 Check completeness of supporting documents. If incomplete, return to the applicant.	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office												
	2.2. Encode the required entries in the TES-Lite.	None	30 minutes	<i>Administrative Assistant</i> Revenue Office												
3. Secure Order of Payment at RO window.	3.1 Issue order of payment based on the Schedule of Filing Fees.	None	10 minutes	<i>Administrative Assistant</i> Revenue Office												
4. Pay the required filing fee at the Cashier window.	4.1 Receive payment and issue Official Receipt.	DO No. 010-2019 Schedule of Fees: <table><tr><th>VALUE OF IMPORTATION</th><th>FILING FEE</th></tr><tr><td>P100,000 & below</td><td>P200</td></tr><tr><td>From P101,000 to P400,000</td><td>P400</td></tr><tr><td>From P401,000 to P700,000</td><td>P600</td></tr><tr><td>From P701,000 to P1,000,000</td><td>P800</td></tr><tr><td>Over P1,000,000</td><td>P1,000</td></tr></table>	VALUE OF IMPORTATION	FILING FEE	P100,000 & below	P200	From P101,000 to P400,000	P400	From P401,000 to P700,000	P600	From P701,000 to P1,000,000	P800	Over P1,000,000	P1,000	15 minutes	<i>Cashier</i> General Services Division
VALUE OF IMPORTATION	FILING FEE															
P100,000 & below	P200															
From P101,000 to P400,000	P400															
From P401,000 to P700,000	P600															
From P701,000 to P1,000,000	P800															
Over P1,000,000	P1,000															
5. File application with supporting documents at the Central Records Management Division.	5.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division												
5a. Receive emailed notice of acceptance of application	5.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.															
	5.3 Assign application to an Action Officer of RO-Mabuhay Lane thru TES-Lite.															
	5.4. Route the application and supporting documents to the designated Action Officer of RO-Mabuhay Lane.															
	5.5. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist,</i>												



5b. Receive emailed notice of compliance.	5.5.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	<i>Supervising Tax Specialist)</i> Revenue Office
	5.6. Review/approve the TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office
	5.7 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary/ Undersecretary</i> Revenue Operations Group
5c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	5.8 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	1 hour and 30 minutes	<i>Administrative Assistant</i> Revenue Operations Group
	5.9 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	5.10 Prepare the approved TEI/formal letter of compliance for release.	None	42 minutes	<i>Administrative Officer</i> Central Records Management Division
6. Receive hard copy of approved TEI.	6.1 Release of approved TEI.			
6a. Receive emailed notice of release of result of application.	6.2 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		2 days 5 hours 7 minutes	



11. Importations of Relief Consignment

a. R.A. No. 10863, Section 121

Goods such as food, medicine, equipment and materials for shelter, donated or leased to government institutions and accredited private entities for free distribution or use of victims of calamities.

Office or Division:	Revenue Office - Mabuhay Lane		
Classification:	Simple		
Type of Transaction:	G2B - Government-to-Business G2G- Government-to-Government		
Who may avail:	Companies who are qualified under R.A. 10863, Section 121		
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE	
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. TIN Number 3. SEC Registration Number (if applicable) 4. DTI Registration Number (if applicable) 5. BOI Registration Number (if applicable) 6. Email Address 7. Telephone Number 8. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		 - Requesting party - Bureau of Internal Revenue - Securities and Exchange Commission - Department of Trade and Industry - Board of Investments - Requesting party - Requesting party - Requesting party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting party - Requesting party - Requesting party	
APPLICATION: 1. Completely filled-out DOF Form No. 91 2. Notarized Affidavit of End-use/Ownership 3. Signed and dated Bill of Lading/AWB 4. Commercial or Non-Commercial Invoice or equivalent document (Statement of Value Invoice) (e.g. Proforma Invoice, Consignment Invoice, if available) 5. Itemized Packing List 6. Written Undertaking to re-export temporarily admitted goods (if leased equipment 7. Deed of Donation or Letter of Intent to Donate the Goods 8. Notarized Deed of Acceptance 9. Approved Emergency Use Authorization (EUA) or Certificate of Compassionate (CSP) issued by the FDA 10. Other documents that may be required to support compliance with conditions or requirements of the law (i.e. regulated item, permit to import) 11. Authorization Letter (if authorized representative)		 - DOF website - Requesting party/Applicant - Shipping Company - Shipper from country of origin - Shipper from country of origin - Requesting party/Applicant - Donor - Requesting party/Applicant - Food and Drug Administration - Requesting party/Applicant - Requesting party/Applicant	

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration. • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step2</i>	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at RO window.	2.1 Check completeness of supporting documents. If incomplete, return to the applicant.	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office
	2.2. Encode the required entries in the TES-Lite.	None	30 minutes	<i>Administrative Assistant</i> Revenue Office
3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3a. Receive emailed notice of acceptance of application	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to an Action Officer of RO-Mabuhay Lane thru TES-Lite.			
	3.4. Route the application and supporting documents to the designated Action Officer of RO-Mabuhay Lane.			
	3.5. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office
3b. Receive emailed notice of compliance.	3.6 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is	



			returned to the applicant.	
	3.7 Review/approve the TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office
	3.8 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary/ Undersecretary</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.9 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	1 hour and 30 minutes	<i>Administrative Assistant</i> Revenue Operations Group
	3.10 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.11 Prepare the approved TEI/formal letter of compliance for release.	None	42 minutes	<i>Administrative Officer</i> Central Records Management Division
4. Receive hard copy of approved TEI.	4.1 Release of approved TEI.			
4a. Receive emailed notice of release of result of application.	4.2 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		2 days 4 hours 42 minutes	



12. Authority to pay duties and taxes on exempt goods including vehicles

- a. R.A. 10963, Sec. 107(B) and 131(A) of the NIRC, as amended by Sec. 800 par. 1 of the CMTA

Authority to pay duties and taxes on exempt goods including vehicles

Office or Division:	Revenue Office - Mabuhay Lane			
Classification:	Simple			
Type of Transaction:	G2G- Government-to-Government G2B - Government-to-Business G2C - Government-to-Citizen			
Who may avail:	Public who are qualified to apply			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION:				
A. Applicant				
1. Name of Consignee		- Requesting party		
2. TIN Number		- Bureau of Internal Revenue		
3. SEC Registration Number (if applicable)		- Securities and Exchange Commission		
4. DTI Registration Number (if applicable)		- Department of Trade and Industry		
5. BOI Registration Number (if applicable)		- Board of Investments		
6. Email Address		- Requesting party		
7. Telephone Number		- Requesting party		
8. Official Address		- Requesting party		
B. Broker/s, if any				
1. Tax Identification Number		- Bureau of Internal Revenue		
2. License Number		- Professional Regulation Commission		
3. Name of Broker		- Requesting party		
4. Email Address		- Requesting party		
5. Contact Number		- Requesting party		
APPLICATION:				
1. Completely filled-out DOF-RO Form No. 91		- DOF website		
2. DFA approval to pay duties and taxes/dispose the exempt motor vehicle		- Department of Foreign Affairs		
3. Deed of Sale (if not voluntary payment)		- Requesting party/Applicant		
4. OR/CR of the vehicle		- Land Transportation Office		
5. DFA Approval (for DFA employee only, if applicable)		- Department of Foreign Affairs		
6. Authorization Letter (if authorized representative)		- Requesting party/Applicant		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration. • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step2</i>	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			



2. Present the application and supporting documents at RO window.	2.1 Check completeness of supporting documents. If incomplete, return to the applicant.	None	15 minutes	Officer of the Day, Tax Specialist Revenue Office												
	2.2. Encode the required entries in the TES-Lite.	None	30 minutes	Administrative Assistant Revenue Office												
3. Secure Order of Payment at RO window.	3.1 Issue order of payment based on the Schedule of Filing Fees.	None	10 minutes	Administrative Assistant Revenue Office												
4. Pay the required filing fee at the Cashier window.	4.1 Receive payment and issue Official Receipt.	DO No. 010-2019 Schedule of Fees:	15 minutes	Cashier General Services Division												
		<table><tr><td>VALUE OF IMPORTATION</td><td>FILING FEE</td></tr><tr><td>₱100,000 & below</td><td>₱200</td></tr><tr><td>From ₱101,000 to ₱400,000</td><td>₱400</td></tr><tr><td>From ₱401,000 to ₱700,000</td><td>₱600</td></tr><tr><td>From ₱701,000 to ₱1,000,000</td><td>₱800</td></tr><tr><td>Over ₱1,000,000</td><td>₱1,000</td></tr></table>			VALUE OF IMPORTATION	FILING FEE	₱100,000 & below	₱200	From ₱101,000 to ₱400,000	₱400	From ₱401,000 to ₱700,000	₱600	From ₱701,000 to ₱1,000,000	₱800	Over ₱1,000,000	₱1,000
		VALUE OF IMPORTATION			FILING FEE											
		₱100,000 & below			₱200											
		From ₱101,000 to ₱400,000			₱400											
		From ₱401,000 to ₱700,000			₱600											
		From ₱701,000 to ₱1,000,000			₱800											
Over ₱1,000,000	₱1,000															
5. File application with supporting documents at the Central Records Management Division.	5.1 Receive the application and generate trace number for the application.	None	1 hour	Administrative Officer Central Records Management Division												
5a. Receive emailed notice of acceptance of application	5.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.															
	5.3 Assign application to an Action Officer of RO-Mabuhay Lane thru TES-Lite.															
	5.4. Route the application and supporting documents to the designated Action Officer of RO-Mabuhay Lane.															
	5.5. Process the application and draft the non-TEI letter if application is sufficient.	None	4 hours	Action Officer (Tax Specialist II, Sr. Tax Specialist.												



5b. Receive emailed notice of compliance.	5.5.1 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	<i>Supervising Tax Specialist</i> Revenue Office
	5.6. Review/approve the non-TEI letter /formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office
	5.7 Review/approve the non-TEI letter /formal letter of compliance.	None	8 hours	<i>Assistant Secretary/ Undersecretary</i> Revenue Operations Group
5c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	5.8 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	1 hour and 30 minutes	<i>Administrative Assistant</i> Revenue Operations Group
	5.9 Transmit the approved non-TEI letter /formal letter of compliance and supporting documents to CRMD for release.			
	5.10 Prepare the approved non-TEI letter /formal letter of compliance for release.	None	42 minutes	<i>Administrative Officer</i> Central Records Management Division
6. Receive hard copy of approved TEI.	6.1 Release of approved non-TEI letter.			
6a. Receive emailed notice of release of result of application.	6.2 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of non-TEI letter b. the release of letter for compliance thru postal mail.			
	TOTAL:		2 days 5 hours 7 minutes	

13. Importation of COVID-19 Vaccines

a. R.A. 11525, Section 11
COVID-19 vaccines

Office or Division:	Revenue Office - Mabuhay Lane
Classification:	Simple
Type of Transaction:	G2B - Government-to-Business G2G- Government-to-Government
Who may avail:	Companies who are qualified under R.A. 11525, Section 11
CHECKLIST OF REQUIREMENTS	
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. TIN Number 3. SEC Registration Number 4. DTI Registration Number 5. BOI Registration Number 6. Email Address 7. Telephone Number 8. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number	
APPLICATION: 1. Completely filled-out DOF Form No. 91 2. Notarized Affidavit of End-use/Ownership 3. Signed and dated Bill of Lading/AWB 4. Commercial or Non-Commercial Invoice or equivalent document (Statement of Value Invoice) (e.g. Proforma Invoice, Consignment Invoice, if available) 5. Itemized Packing List 6. Valid License to Operate as a Drug Importer 7. Multi-party agreement between the LGU/private entity, DOH and National Task Force Against COVID-19 (NTF) 8. Deed of Donation or Letter of Intent to Donate the Goods 9. Notarized Deed of Acceptance 10. Certificate of Product Registration or Approved Emergency Use Authorization (EUA) or Certificate of Compassionate (CSP) issued by the FDA 11. Other documents that may be required to support compliance with conditions or requirements of the law (i.e. regulated item, permit to import) 12. Authorization Letter (if authorized representative)	
WHERE TO SECURE	
<ul style="list-style-type: none"> - Requesting party - Bureau of Internal Revenue - Securities and Exchange Commission - Department of Trade and Industry - Board of Investments - Requesting party - Requesting party - Requesting party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting party - Requesting party - Requesting party - DOF website - Requesting party/Applicant - Shipping Company - Shipper from country of origin - Shipper from country of origin - Food and Drug Administration - Requesting party/Applicant - Donor - Requesting party/Applicant - Food and Drug Administration - Requesting party/Applicant - Requesting party/Applicant 	

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration. • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step2</i>	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at RO window.	2.1 Check completeness of supporting documents. If incomplete, return to the applicant.	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office
	2.2. Encode the required entries in the TES-Lite.	None	30 minutes	<i>Administrative Assistant</i> Revenue Office
3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3a. Receive emailed notice of acceptance of application	3.2 Generate an email-notice to applicant on the receipt of application thru TES-Lite.			
	3.3 Assign application to an Action Officer of RO-Mabuhay Lane thru TES-Lite.			
	3.4. Route the application and supporting documents to the designated Action Officer of RO-Mabuhay Lane.			
	3.5. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office
3b. Receive emailed notice of compliance.	3.6 Generate an email-notice of compliance thru TES-Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is	



			returned to the applicant.	
	3.7 Review/approve the TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office
	3.8 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary/ Undersecretary</i> Revenue Operations Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.9 Generate an email-notice to the applicant thru TES-Lite that the application has been acted upon and will be forwarded to CRMD for release.	None	1 hour and 30 minutes	<i>Administrative Assistant</i> Revenue Operations Group
	3.10 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.11 Prepare the approved TEI/formal letter of compliance for release.	None	42 minutes	<i>Administrative Officer</i> Central Records Management Division
4. Receive hard copy of approved TEI.	4.1 Release of approved TEI.			
4a. Receive emailed notice of release of result of application.	4.2 Generate an email-notice to applicant thru TES-Lite either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
	TOTAL:		2 days 4 hours 42 minutes	



Feedback and Complaints Mechanism

VI. FEEDBACK AND COMPLAINTS MECHANISMS

FEEDBACK SUBMISSION:

How to send a feedback?	<ol style="list-style-type: none">1. Accomplish the Customer Feedback Form and submit it to the ARTA Focal Person.2. For inquiries and follow ups, customer may contact this telephone number 53176363 local 2110 or send email at eodb.complaints@dof.gov.ph.
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FEEDBACK PROCESSING:

How feedback is processed?	<ol style="list-style-type: none">1. The ARTA Focal Persons of DOF Offices shall consolidate and process every Monday all the feedbacks received from the preceding week.2. The ARTA Focal Persons shall refer to the concerned Office/ Action Officer within one (1) day from receipt of feedback requiring answers.3. The concerned Office/ Action Officer shall be required to reply within three (3) days from receipt of the referral memo. They shall notify the customer on action taken through postal or email address as indicated in the accomplished form, copy furnished the CART Secretariat4. The ARTA Focal persons shall submit to the CART Secretariat a monthly report on feedback received every 5th day of the preceding month.5. The CART Secretariat shall consolidate the monthly report and prepare a quarterly report of the DOF Client Satisfaction Measurement Report to be approved by the CART Secretariat Head for submission to the CART Chairman.6. For inquiries and follow ups, customer may contact this telephone number 53176363 local 2110 or send email at eodb.complaints@dof.gov.ph.
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COMPLAINT FILING:

<p>How to file complaints?</p>	<ol style="list-style-type: none">1. Accomplish the Customer Complaint Form and submit it to the ARTA Focal Person.2. Please note that for administrative complaints under the 2017 Rules on Administrative Cases in the Civil Service (RACCS), no anonymous complaint shall be entertained unless:<ul style="list-style-type: none">• The act complained of is of public knowledge, or• The allegations can be verified, or• Supported by documentary or direct evidence.3. The absence of any of the following requirements of an administrative complaint may cause its dismissal without prejudice to refiling:<ul style="list-style-type: none">• Full name and address of the complainant;• Full name and address of the person/s complained of as well as the corresponding position/s and office/s;• A narration of the relevant and material facts which shows the acts or omissions allegedly committed;• Certified-true-copies of documentary evidence and affidavits of witness/es, if any; and• Certification or statement of non-forum shopping.4. For inquiries and follow ups, customer may contact this telephone number 53176363 local 2110 or send email at eodb.complaints@dof.gov.ph.
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COMPLAINT PROCESSING:

<p>How complaints are processed?</p>	<ol style="list-style-type: none">1. The ARTA Focal Persons shall submit daily to the Head, Human Resource Management and Development Division (HRMDD) all the complaints received on their respective Offices.2. The HRMDD, within one (1) day from receipt of the complaints from ARTA Focal Persons shall evaluate and prepare the complaints received.3. If the complaint is an administrative complaint under the RACCS and it was duly filed with all the requirements under the RACCS, it shall be referred to the Board of Personnel Inquiry and Review for disposition.4. Other complaints shall be referred to the person/s involved for their response, if appropriate.5. For inquiries and follow ups, customer may contact this telephone number 53176363 local 2110 or send email at eodb.complaints@dof.gov.ph.
<p>Contact Information of ARTA, PCC, CCB, and CSC</p>	<p>The Complaints can also be filed in any of the following offices:</p> <ul style="list-style-type: none">• Anti-Red Tape Authority (ARTA): complaints@arta.gov.ph• Presidential Complaint Center (PCC): 8888• Contact Center ng Bayan (CCB): 0908-881-6565 (SMS)• Civil Service Commission's (CSC) Central Office or Field Offices: csc.gov.ph

VII. LIST OF OFFICES

Office	Address	Contact Information
Corporate Affairs Group - Corporate Operations Office (CAG-COO)	5 th Floor, DOF Building, BSP Complex, Roxas Blvd., Manila 1004, Philippines	(632) 8527-3826
International Finance Group – International Finance Operations Office (IFG-IFOO)	4 th Floor, DOF Building, BSP Complex, Roxas Blvd., Manila, 1004, Philippines	(632) 8523-9223
International Finance Group – International Finance Policy Office (IFG-IFPO)	4 th Floor, DOF Building, BSP Complex, Roxas Blvd., Manila, 1004, Philippines	(632) 8400-7446
Policy Development and Management Services Group – Central Administration Office – Central Records and Management Division (PDMSG - CAO - CRMD)	Ground Floor, DOF Building, BSP Complex, Roxas Blvd., Manila, 1004, Philippines	(632) 5317-6363 Local: 2170
Human Resource Management and Development Division (PDMSG – CAO- HRMDD)	7 th Floor, EDPC Building., BSP Complex, Roxas Blvd., Manila, 1004, Philippines	(632) 5317-6363 Local: 2110
Policy Development and Management Services Group – Central Financial Management Office (PDMSG-CFMO)	7 th Floor, EDPC Building., BSP Complex, Roxas Blvd., Manila, 1004, Philippines	(632) 5317-6363 Local: 2212 (632) 8526-8166
Policy Development and Management Services Group – Central Management Information Office (PDMSG-CMIO)	4 th Floor, DOF Building, BSP Complex, Roxas Blvd., Manila, 1004, Philippines	(632) 5317-6363 Local: 2312-2315
Revenue Operations Group (ROG)	6 th Floor, DOF Building, BSP Complex, Roxas Blvd., Manila, 1004, Philippines	(632) 8526-2288
Revenue Office (RO)	Podium, DOF Building, BSP Complex, Roxas Blvd., Manila, 1004, Philippines	(632) 8526-8458