



APPLICATION FOR TAX AND/OR DUTY EXEMPTION ON IMPORTATIONS

Records Officer: _____

Authorized representative (if applicable): _____ Tel No.: _____

Email : _____ Tel./Fax No.: _____

Details of Shipment : _____

[illegible]

(continue on separate sheet if necessary)

4. Certification

To the Secretary of Finance or his authorized representative:

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

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

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

Signature over Printed Name

Date: _____

Notes on the Completion of Form 91

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

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

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

Box 2. Contact Person

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

Box 3. Details of Shipment/Legal Basis

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

Box 4. Certification

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

Box 5. Enclosures/Checklist Submitted

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

Box 6. Manner of Submission

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

5. Enclosures

General Requirements

- ☐ Notarized Affidavit of End-Use/Ownership
- ☐ Signed and Dated Import Bill of Lading/AWB/Postal Registry
- ☐ Authorization Letter
- ☐ Commercial Invoice (Packing List, if applicable)

Others

☐ _____

Special Permits for Regulated Goods

- ☐ DENR Clearance
- ☐ DENR – ERDB Clearance
- ☐ FDA Clearance
- ☐ NFA Clearance
- ☐ NTC Clearance
- ☐ OMB Clearance
- ☐ PNP Clearance

Additional Enclosures (Mabuhay Lane)

Importations of goods which will be used exclusively, directly, and actually for educational purposes

- ☐ DepEd Favorable Recommendation
- ☐ CHED Favorable Recommendation
- ☐ Amended Articles of Incorporation
- ☐ By-Laws
- ☐ Government Recognition
- ☐ Tax Identification Number (TIN)
- ☐ Deed of Donation (if donation)
- ☐ Deed of Acceptance (if donation)
- ☐ Mechanical Permit (if applicable)
- ☐ Building Permit (if applicable)
- ☐ Elevator Shaft Plan (if applicable)
- ☐ Building Plan (if applicable)

Importations of goods and motor vehicle used exclusively by the Asian Development Bank, its officers, and staff

- ☐ DFA Favorable Recommendation

Importations personal effects and household goods and one used motor vehicle under the Balik Scientist Program

- ☐ Favorable Endorsement from DOST
- ☐ Letter of Engagement or Contract
- ☐ Photocopy of Passport
- ☐ Tax Identification Number (TIN)

Importations personal effects and household goods of dual citizens and foreigners with tourist visa

- ☐ Favorable Recommendation from head of government agency
- ☐ Confirmation/Certificate from the head government agency that the consignee is a foreign consultant hired by and/or rendering services to the government agency
- ☐ Original Passport or VISA
- ☐ Contract or Agreement
- ☐ Tax Identification Number (TIN)

Importations of educational, scientific, and cultural materials

- ☐ NBDB Certificate of Registration
- ☐ UNESCO Favorable Recommendation
- ☐ Tax Identification Number (TIN)

Importations of supplies and spare parts

- ☐ Application from BOI
- ☐ Boat Note
- ☐ BOI Favorable Recommendation
- ☐ Certificate of Qualification for Tax Exemption
- ☐ Import Entry

Importations of breeding stocks and genetic materials

- ☐ Certificate of Registration with Annexes/Terms and Conditions
- ☐ BOI Certificate of Authority
- ☐ Original DOF Form No. 1
- ☐ Bank Transaction (Mode of Importation/LC, DA, PO)

Importations of household goods and personal effects (PRA)

- ☐ PRA Favorable Recommendation
- ☐ Original Passport or Photocopy Duly Authenticated by PRA
- ☐ Tax Identification Number (TIN)

Importations of machinery, equipment, spare parts, and all materials required for petroleum operations/coal developers

- ☐ DOE Favorable Recommendation
- ☐ Contract between DOE and Contractors (new applicant)
- ☐ Tax Identification Number (TIN)
- ☐ Port of Discharge

Importations of machinery, equipment, and spare parts

- ☐ Original Endorsement from BOI

Importations of household goods and personal effects (OFWs)

- ☐ Original Passport
- ☐ Contract or Certificate of Employment/Proof of Residency
- ☐ Tax Identification Number (TIN)

Importations of coffins, urns, personal effects, and household goods of deceased OFWs

- ☐ Death Certificate
- ☐ Original Passport
- ☐ Tax identification Number (TIN)

Importations of used household goods and personal effects including one used motor vehicle of foreign service officer, staff, and employee

- ☐ DFA Favorable Recommendation
- ☐ Recall Order
- ☐ Certificate of Emoluments
- ☐ Authorization for Early Shipment (if applicable)
- ☐ Tax Identification Number (TIN)
- ☐ Photocopy of Passport

Importations of capital equipment, machinery, equipment, materials, and spare parts

- ☐ Certificate of Registration with Annexes/Terms and Conditions
- ☐ BOI Certificate of Authority
- ☐ Original Form DOF No. 1
- ☐ DOE Certificate of Recommendation
- ☐ Bank Transaction (Mode of Importation/LC, DA, PO)

Importations of personal effects and household goods of dual citizens and foreigners with different visas

- ☐ Original Passport (local and foreign)
- ☐ Oath of Allegiance and Identification Certificate
- ☐ Marriage Contract (if applicable)
- ☐ Contract and Certificate of Employment (if applicable)
- ☐ Birth Certificate
- ☐ Tax Identification Number (TIN)

Importations of printing or publication of books and any newspaper, magazine, review, or bulletin

- ☐ NBDB Certificate of Registration
- ☐ Tax Identification Number (TIN)

Importations of donated equipment, instruments, and materials to DOST

- ☐ Letter Request from DOST
- ☐ Notarized Deed of Donation and Deed of Acceptance
- ☐ Tax Identification Number (TIN)

Sec. 109(b) of R.A. 10963

- ☐ Veterinary Clearance to Import Certification issued by BAI-NMIS
- ☐ SPS Import Clearance
- ☐ Articles of Incorporation/Cooperation and By-Laws
- ☐ Advanced Tariff Ruling
- ☐ Tax Identification Number (TIN)

Tourism Act of 2009

- ☐ TIEZA Indorsement for Exemption
- ☐ MARINA/CAAP/CAB/NTC Certification
- ☐ TIEZA Certificate of Registration
- ☐ Original DOF Form No. 1
- ☐ Purchase Order
- ☐ Appropriate Certification from regulating agency
- ☐ Tax Identification Number (TIN)

Additional Enclosures (Customs and Tariff Division)

Goods brought into the Philippines for repair, processing, or reconditioning to be re-exported upon completion of the repair, processing, or reconditioning

- ☐ Contract/Agreement
- ☐ SEC Registration

Medals/badges/small articles bestowed as trophies or prizes for honorary distinction

- ☐ Document showing that goods were bestowed or trophies or received/accepted as Honorary Distinction

Goods used exclusively for public entertainment and for display in public expositions, or for exhibition or competition for prizes, and devices for projecting pictures and parts and appurtenances thereof

- ☐ Certificate of Venue & Date
- ☐ Authorization from Exhibitor if consigned to broker/forwarder

Goods brought by foreign film producers directly and exclusively used for making or recording motion picture films on location in the Philippines

- ☐ Certificate of Venue & Date
- ☐ Brochure (as needed)

Photographic and cinematographic films, underdeveloped, exposed outside the Philippines by resident Filipino citizens or by producing companies of Philippine registry

- ☐ Certificate of Identification and Inspection
- ☐ Brochure (as needed)

Samples of the kind in such quantity and such dimension or construction as to render them unsaleable or of no commercial value; models not adopted for practical use; samples of medicines

- ☐ DOF Prior Approval
- ☐ Certification from DOH (if medicine)

Commercial samples

- ☐ DOF Prior Approval
- ☐ Certificate of Venue & Date

Aircraft, equipment and machinery, spare parts, commissary and catering supplies, aviation gas, fuel and oil, whether crude or refined except when directly or indirectly used for domestic operations

- ☐ Certificate of Non-Local Availability from CAAP for duty exemption purposes

Philippine goods previously exported from the Philippines and returned without having been advanced in value or improved in condition by any process or manufacturing or other means

- ☐ Certificate of Identification/Inspection/Loading/Export Bill of Lading/ AWB/ Export Invoice and Packing List/ Export Declaration
- ☐ Certificate from Foreign Principal/Buyer as to Reason of Rejection
- ☐ OSS Certification of Non-Availment of Duty Drawback if Export Oriented (non-exhibit goods)

Mining Equipment

- ☐ Certificate from Department of Agriculture/Department of Natural Resources as to Purpose of Importation
- ☐ Certificate of Non-Local Availability

Spare parts of vessels or aircraft of foreign registry engaged in foreign trade

- ☐ Certificate of Foreign Registry

Goods exported from the Philippines for repair, processing, or reconditioning without having been advanced in value

- ☐ Export Bill of Lading/AWB
- ☐ Export Invoice/Packing List
- ☐ Export Declaration
- ☐ Certificate of Identification/Inspection
- ☐ Proof of Payment on Original Importation

Sale, importation, or lease of passenger or cargo vessels and aircraft, including engine, equipment, and spare parts thereof for domestic or international transport operations

- ☐ MARINA Certification (qualification certificate, letter authority to acquire/lease/import, certificate of registration, and CPC) (if vessel)
- ☐ Vessel Particulars
- ☐ Builder's Certificate (if vessel)
- ☐ Income Statement (if vessel)
- ☐ CAAP Certification (landing permit, authority to import, entry clearance, and AOC) (if aircraft)
- ☐ CAB Certification (authority to purchase/import, annual certificate of registration, certificate of authority to engage in domestic air transport business, and CPCN) (if aircraft)
- ☐ Latest Financial Statements (if aircraft)
- ☐ Aircraft Lease/Sublease Agreement
- ☐ SEC Registration (for aircraft and vessel)

R.A. 7229 and R.A. 4540

- ☐ NTC Import Permit

Additional Enclosures (Internal Revenue Division)**Armed Forces of the Philippines (AFP)**

- ☐ NTC Certification if the Shipment is a Communication Equipment
- ☐ CAAP Certification if Shipment is Aircraft/Parts

Asian Center for Biodiversity (ACB)

- ☐ DFA Recommendation
- ☐ Letter Request from ACB

Australia Visiting Forces

- ☐ Note Verbale
- ☐ DFA Recommendation

Broadcasting Corporation

- ☐ Pro-Forma Invoice (if for authority to import)
- ☐ Broadcast/Cablecast Contract between PIA and the Corporation
- ☐ NTC Import Authority
- ☐ NEDA Certification
- ☐ BOC & KBP/PIA Certification of Airtime Credit
- ☐ Import Authority (if for release)

Ramon Magsaysay Award Foundation

- ☐ Deed of Donation and Acceptance (if donation)

Relief Organization Endorsed by DSWD

- ☐ DSWD Recommendation
- ☐ Authenticated Deed of Donation or Acceptance

RP-Japan Agreement on Technical Cooperation

- ☐ Note Verbale
- ☐ DFA Recommendation

Boy Scout and Girl Scout of the Philippines

- ☐ Authenticated Deed of Donation and Acceptance

Civil Aviation Authority of the Philippines (CAAP)

- ☐ BOI Certification

Clean Water Act

- ☐ DENR Endorsement
- ☐ Authenticated Deed of Donation and Acceptance

Cooperative Development Authority (CDA)

- ☐ CDA Certification
- ☐ BOI Certification
- ☐ Articles of Cooperation and By-Laws
- ☐ Latest Audited Financial Statements

Diplomatic Shipments

- ☐ Note Verbale
- ☐ DFA Recommendation

Donations/Importations Endorsed by NEDA

- ☐ NEDA Recommendation
- ☐ Authenticated Deed of Donation and Acceptance for Donations to NGOs or Hospitals
- ☐ Certification from POPCOM for Importation of Family Planning Materials

Dual Tech Training System

- ☐ TESDA Certification
- ☐ BOI Certification
- ☐ Copy of Charter/SEC Registration

Electric Cooperative

- ☐ NEA Certification
- ☐ BOI Certification

ICLARM

- ☐ Letter Request from ICLARM
- ☐ DFA Recommendation

International Committee of the Red Cross (ICRC)

- ☐ Letter Request from ICRC
- ☐ DFA Recommendation

International Organization for Migration (IOM)

- ☐ Letter Request from IOM
- ☐ DFA Recommendation

International Rice Research Institute (IRRI)

- ☐ Letter Request from IRRI
- ☐ DFA Recommendation

Labor Organizations

- ☐ DOLE Recommendation
- ☐ Authenticated Deed of Donation and Acceptance

Magna Carta for Disabled Persons

- ☐ NCDA Recommendation
- ☐ Authenticated Deed of Donation and Acceptance
- ☐ Certification from the DTI – BOI that the imported articles are not locally available

National Grid Corporation of the Philippines (NGCP)

- ☐ Pictures/Technical Description of the shipment
- ☐ NTC Certification if the shipment is a communication equipment

National Dairy Authority

- ☐ BOI Certification

NBN PTV 4

- ☐ NTC Clearance
- ☐ BIS Authority

National Historical Commission

- ☐ Board Certification

National Commission for Culture and the Arts (NCCA)

- ☐ BOI Certification of Local Non-Availability

Philippine Postal Corporation

- ☐ BOI Certification

Philippine Red Cross

- ☐ Deed of Donation and Acceptance (if donation)

Philippine Sports Commission

- ☐ Certified from the Commission that the imported articles are of international standard among others
- ☐ Certification from the DTI – BOI that the imported articles are not locally available
- ☐ Deed of Donation and Deed of Acceptance (if donation)

Philippine Veterans Investment Development Cooperation (PHIVIDEC)

- ☐ PHIVIDEC Certification

R.A. 7160

- ☐ Copy of Letter-Authority to Import (if for release)
- ☐ DTI – FTEB Import Clearance
- ☐ LGU Board Resolution

Revenue Taxes from Foreign Donation

- ☐ Other documentary requirements under DOF – BOM Joint Circular No. 1 shall be submitted to the BOC

RP-German Agreement on Technical Cooperation

- ☐ Note Verbale
- ☐ DFA Recommendation

R.A. 7459

BOI Certification of non-local availability
DOST Recommendation

SEAMO - INNOTECH

Letter Request from SEAMO - INNOTECH
DFA and/or DepEd Recommendation

Solid Waste Management Act

Authenticated Deed of Donation or Acceptance
DENR Recommendation

State Universities and Colleges

Resolution from the Board of Regents and/or
Certification from the State Universities/Colleges
President that Acquisition was Authorized by the Board
of Regents

World Health Organization (WHO)

Letter Request from WHO
DFA Recommendation

UNICEF

Letter Request from UNICEF
DFA Recommendation

UN Specialized Agencies

Letter Request from UN Organization
DFA Recommendation

US Visiting Forces

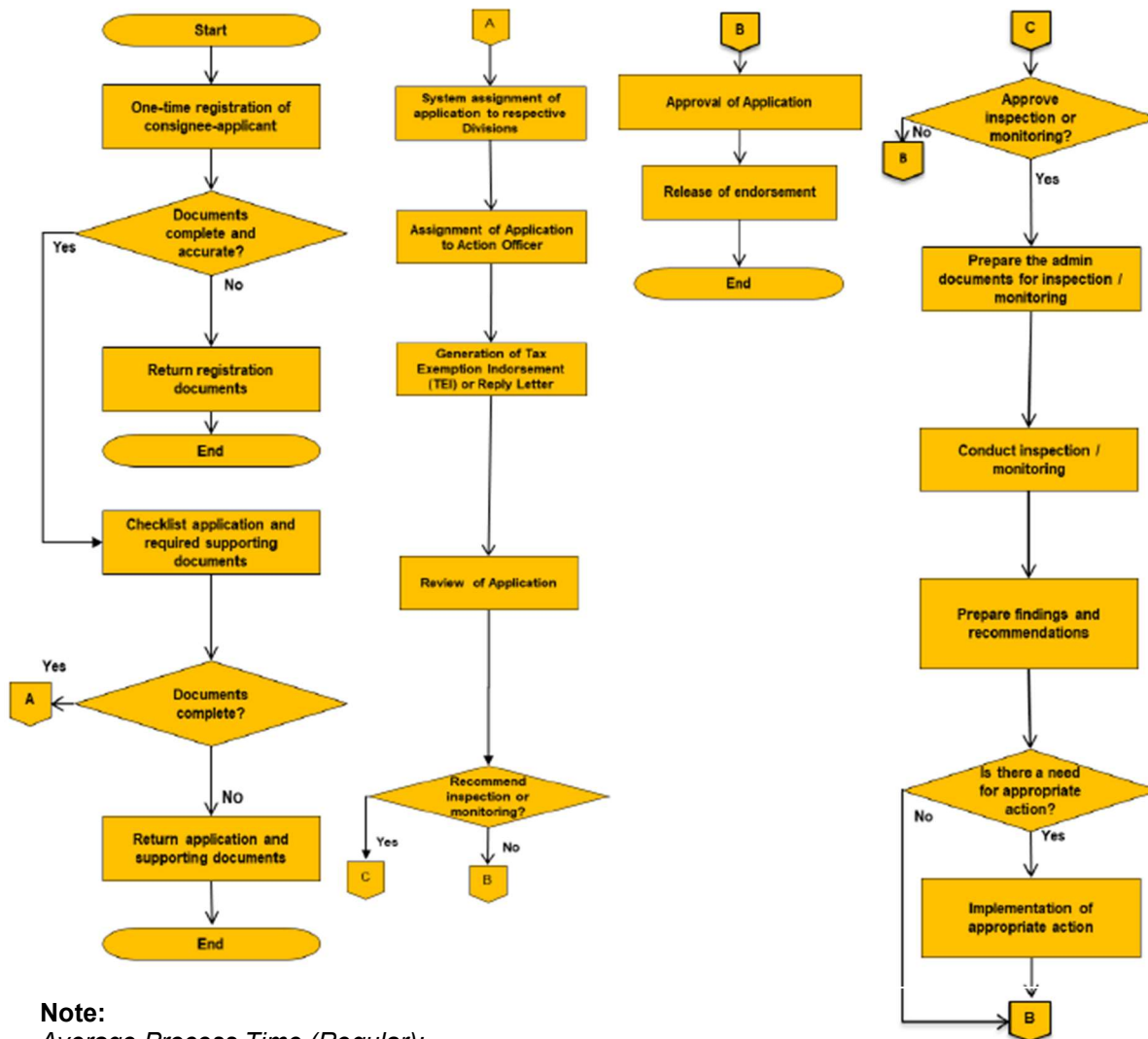
Note Verbale
DFA Recommendation

US VOLAG

Letter Request from US VOLAG Agencies
DFA Recommendation

World Organization of the Scouts Movement (WOSM)

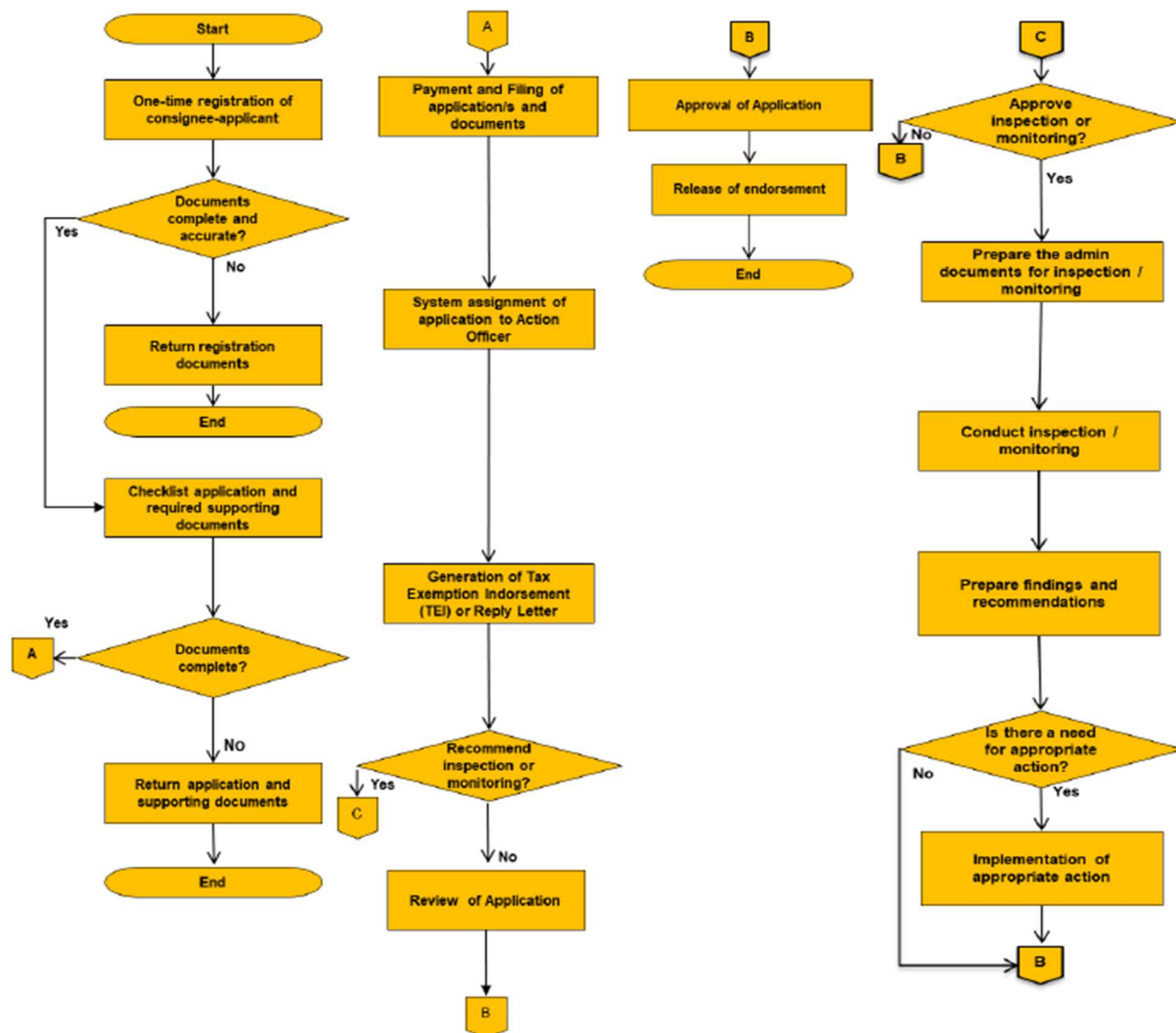
Letter Request from WOSM
DFA Recommendation

Process Flow – Regular Lane**Note:**

Average Process Time (Regular):

7 working days from submission of complete documents

Process Flow – Mabuhay Lane



Schedule of Payment:

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

Note:

Average Process Time:

24-working hours from submission of complete documents