REVENUE OFFICE
TAX EXEMPTION
MANUAL
(TESLite)
DEPARTMENT ORDER NO. 010-2019

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

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

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

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circulars or other issuances or part thereof which are inconsistent with this Department Order is hereby deemed repealed and/or modified accordingly.

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

CARLOS G. DOMINGUEZ
Secretary of Finance
FEB 07 2019

CERTIFIED
[Box checked: Photocopy of the ORIGINAL on file]

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

I. INTRODUCTION  
   A. ABOUT THE MANUAL  
   B. ABOUT THE REVENUE OFFICE

II. ORGANIZATIONAL CHART

III. DOF QUALITY POLICY

IV. ISO 9000:2015 CERTIFICATION

V. DEFINITION OF TERMS

VI. ACRONYMS

VII. GENERAL GUIDELINES  
   A. REGISTRATION AND UPDATING OF INFORMATION  
   B. ACCEPTANCE OF APPLICATION  
   C. PRIOR AUTHORITY AND ACCEPTABILITY OF DOCUMENTS

VIII. TES\textsuperscript{LITE} REGISTRATION REQUIREMENT

IX. COVERAGE AND PROCESS TIME  
   A. CUSTOMS AND TARIFF DIVISION  
   B. INTERNAL REVENUE DIVISION  
   C. MABUHAY LANE

X. PROCESS FLOW  
   A. REGULAR LANE  
   B. MABUHAY LANE

XI. CHECKLIST OF REQUIREMENTS & TYPE OF EXEMPTION  
   A. CUSTOMS AND TARIFF DIVISION  
   B. INTERNAL REVENUE DIVISION  
   C. MABUHAY LANE

XII. DOF REVENUE FORM 91
I. INTRODUCTION

A. ABOUT THE MANUAL

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

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

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

B. ABOUT THE REVENUE OFFICE

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

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

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

REVENUE OPERATIONS GROUP

Undersecretary

Assistant Secretary

Director IV

Director III

REVENUE OFFICE

Mabuhay Lane

Customs and Tariff Division

Internal Revenue Division

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

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

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

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

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

Standard          ISO 9001:2015
Certificate Registr. No. 01 100 1634749

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

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

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

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

2018-04-20

www.tuv.com

Management System  
ISO 9001:2015
www.tuv.com  
ID 9108635222
## V. DEFINITION OF TERMS

<table>
<thead>
<tr>
<th><strong>DEFINITION OF TERMS</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Tax Exemption</strong></td>
</tr>
<tr>
<td><strong>Trace Number</strong></td>
</tr>
<tr>
<td><strong>Privileged Person</strong></td>
</tr>
<tr>
<td><strong>Non-Privileged Person</strong></td>
</tr>
<tr>
<td><strong>Tax Exemption Indorsement (TEI)</strong></td>
</tr>
<tr>
<td><strong>TES Number</strong></td>
</tr>
<tr>
<td>ACRONYMS</td>
</tr>
<tr>
<td>----------</td>
</tr>
<tr>
<td>AFP</td>
</tr>
<tr>
<td>APO</td>
</tr>
<tr>
<td>ARTA</td>
</tr>
<tr>
<td>ASEAN</td>
</tr>
<tr>
<td>AWB</td>
</tr>
<tr>
<td>BIS</td>
</tr>
<tr>
<td>BOC</td>
</tr>
<tr>
<td>BOI</td>
</tr>
<tr>
<td>BSP</td>
</tr>
<tr>
<td>BSP</td>
</tr>
<tr>
<td>CAAP</td>
</tr>
<tr>
<td>CAO</td>
</tr>
<tr>
<td>CDA</td>
</tr>
<tr>
<td>CHED</td>
</tr>
<tr>
<td>CMTA</td>
</tr>
<tr>
<td>COMELEC</td>
</tr>
<tr>
<td>CRMD</td>
</tr>
<tr>
<td>CSC</td>
</tr>
<tr>
<td>CTD</td>
</tr>
<tr>
<td>DBM</td>
</tr>
<tr>
<td>DepEd</td>
</tr>
<tr>
<td>DENR</td>
</tr>
<tr>
<td>DFA</td>
</tr>
<tr>
<td>DMWF</td>
</tr>
<tr>
<td>DOE</td>
</tr>
</tbody>
</table>
### ACRONYMS

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

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

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

1. All applicants and representative-brokers are required to complete a one-time registration process under the Tax Exemption SystemLite. Any request for exemption received without proper registration will be notified of the requirement.

2. An applicant or representative-broker must maintain only one registered account in the System to transact with the Revenue Office. Duplicate registration will be deleted.

3. Copies of the documents in support of the information provided in the TESLite registration are required to be presented to the Revenue Office for validation purposes.

4. All notices and communications sent to the contact information provided during registration will be presumed received by the applicant and/or representative-broker.

5. It is the duty of the applicants and their representative-brokers to update the information in the TESLite registry and submit the supporting documents to the Revenue Office in case of changes.

B. ACCEPTANCE OF APPLICATIONS

1. All applications for tax exemption directly filed by applicants or representative-brokers to the Revenue Office must be accompanied by a filled up DOF-RO-PR-001-FR-91 REV. 0 of the Revenue Office, duly signed by the importer or consignee.

2. All applications for tax exemption under the Mabuhay Lane directly endorsed or transmitted by other government agencies will be processed only upon submission of complete documentary requirements and payment of the required filing fees.

3. Only applications with complete documentary requirements will be accepted by the Revenue Office for processing. Applications found to be incomplete will be returned immediately by the designated Officer-of-the-Day to the applicant/representative-broker.

4. When a document or information is found lacking only during review or evaluation of the application by the Action Officer, an e-mail will be sent to the applicant and the representative-broker. Any information or document required must be complied with or provided within two (2) working days, otherwise, the application will be returned for compliance.
B. ACCEPTANCE OF APPLICATIONS

5. Applications with information or documents pending submission or compliance will be tagged as incomplete and will only be deemed submitted for processing upon compliance.

6. An application for exemption should be filed with the Revenue Office at least ten (10) days prior to the arrival of goods, or as soon as practicable. The Revenue Office shall only accept applications where the importation occurred within twelve (12) months from the date of the issuance of Airway Bill/Bill of Lading.

7. Any applications and requests processed by the Revenue Office is independently evaluated and any prior decisions issued are deemed non-precedent setting.

8. The guidelines and the documentary requirements in this Manual apply to technical importations from economic zones to customs territory.

C. PRIOR AUTHORITY AND ACCEPTABILITY OF SUPPORTING DOCUMENTS

1. A prior authority to import secured from the Department of Finance shall be valid only for a maximum of one hundred twenty (120) days.

2. In case of expiration, a request for extension of the prior authority to import must be filed with the Revenue Office. A prior authority to import maybe extended once for a maximum of sixty (60) days.

3. Documents in support of any application for tax exemption must be duly executed and/or signed by the appropriate parties. The rules on notarization and consularization of documents must be observed, otherwise, an application shall be returned without action.

4. In case of inconsistency in the documents submitted, the Revenue Office may suspend the processing of an application pending the submission of additional documents to support the said application.
The following information and documents, in support thereof, are required for the registration of importer, consignee, and representative-broker:

1. **INDIVIDUAL APPLICANTS**
   1.1 Name of Consignee  
   1.2 Tax Identification Number  
   1.3 Passport  
   1.4 Email Address  
   1.5 Telephone Number  
   1.6 Official Address

2. **CORPORATION APPLICANTS**
   2.1 Name of Consignee  
   2.2 Tax Identification Number  
   2.3 SEC Registration Number  
   2.4 DTI Registration Number  
   2.5 BOI Registration Number  
   2.6 Email Address  
   2.7 Telephone Number  
   2.8 Official Address

3. **PHILIPPINE GOVERNMENT AGENCIES AND INSTRUMENTALITIES**
   3.1 Name of Consignee  
   3.2 Tax Identification Number  
   3.3 Email Address  
   3.4 Telephone Number  
   3.5 Official Address

4. **FOR INTERNATIONAL ORGANIZATIONS/ EMBASSIES**
   4.1 Name of Consignee  
   4.2 Email Address  
   4.3 Telephone Number  
   4.4 Official Address

5. **FOR BROKERS**
   5.1 Broker Tax Identification Number  
   5.2 Broker License Number  
   5.3 Broker Name  
   5.4 Broker Email Address  
   5.5 Contact Number

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

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

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

   a. R.A. No. 10863 Sec. 800(d)
      *Importations of articles brought into Philippines for repair, processing or reconditioning to be exported upon completion of the repair, processing or reconditioning*

   b. R.A. No. 10863, Sec. 800(e)
      *Importations of medals, badges, cups and other small goods bestowed as trophies or prizes or those received or accepted as honorary distinction*

   c. R.A. No. 10863 Sec. 800(j)
      *Importations of goods for public entertainment, and for display in public exposition, or exhibition or competition for prizes, and devices for projecting pictures and parts and appurtenance thereof*

   d. R.A. No. 10863, Sec. 800(k-1)
      *Importations of goods brought by foreign film producers directly and exclusively used for making or recording motion picture films on location in the Philippines*

   e. R.A. No. 10863, Sec. 800(k-2)
      *Importations of photographic and cinematographic films, undeveloped, exposed outside the Philippines by resident Filipino citizens or by producing companies of the Philippine registry*

   f. R.A. No. 10863, Sec. 800(n)
      *Importations of containers, holders and other similar receptacles of any material*

   g. R.A. No. 10863, Sec. 800(r-1)
      *Importations of samples of the kind, in such quantity and or such dimension or construction as to render them unsaleable or of no commercial value; models not adopted for practical use; samples of medicines*
h. R.A. No. 10863, Sec. 800(r-2)
Importations of commercial samples except those that are not readily and easily identifiable

i. R.A. No. 10863, Sec. 800(u)
Importations of Philippine goods previously exported from the Philippines and returned without having been advanced in value, or improved in condition by any process of manufacturing or other means

j. R.A. No. 10863, Sec. 800(w)
Importations of mining equipment

k. R.A. No. 10863, Sec. 800(x)
Importations of spare parts of vessels or aircraft or foreign registry engaged in foreign trade

l. R.A. No. 10863, Sec. 800(y)
Importations of goods exported from the Philippines for repair, processing or reconditioning without having been substantially advanced in value

2. Importations of Airlines WITH Congressional Franchise

Duty Free

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

VAT Free

a. R.A. No. 8424, Sec. 109(t) as amended by R.A. No. 10963
Sale, Importations or lease of passenger or cargo vessels and aircraft, including engine, equipment and spare parts thereof for domestic or international transport operations

b. R.A. No. 8424, Sec. 109(u) as amended by R.A. No. 10963
Importations of fuel, goods and supplies by persons engaged in international shipping or air transport operations
3. Importations of Shipping Lines/Airlines WITHOUT Congressional Franchise

VAT Free

a. R.A. No. 8424, Sec. 109(t) as amended by R.A. No. 10963
   Sale, Importations or lease of passenger or cargo vessels and aircraft, including engine, equipment and spare parts thereof for domestic or international transport operations

b. R.A. No. 8424, Sec. 109(u) as amended by R.A. No. 10963
   Importations of fuel, goods and supplies by persons engaged in international shipping or air transport operations

4. Importations by Telecommunication Companies WITH Congressional Franchise

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

5. Importations by the Philippine Amusement and Gaming Corporation

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

PROCESSING TIME
Applications under CTD are under Regular Lane and must be processed within seven (7) working days from receipt of complete documentary requirements.
B. INTERNAL REVENUE DIVISION (IRD)

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

1. International Agreements
   
   a. R.A. No. 10863, Sec. 800(l) and R.A. No. 9337, Sec. 109(k)  
      *Importations by diplomatic entities or personnel*
   
   b. Annex 9 to the Convention on International Civil Aviation  
      *Importations by international airlines (members of ICAO)*
   
      *Importations by the specialized agencies of the United Nations*

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

e. GOP - Federal Republic of Germany Agreement on Technical Cooperation
   *Importations of German technical cooperation equipment and materials and personal effects of German experts*

f. GOP – Japan Agreement on Technical Cooperation
   *Importations by the Japan International Cooperation Agency (JICA) technical cooperation equipment and materials and personal effects of JICA personnel*

g. GOP – Japan Air Services Agreement
   *Importations by the Japanese airlines*

h. GOP - US Air Transport Agreement
   *Importations by the US airlines*

i. GOP – Australia Visiting Forces Agreement
   *Importations for the official use of Australian visiting forces*

j. GOP – US Visiting Forces Agreement
   *Importations for the official use of US visiting forces*

k. Agreement between GOP and SEAMEO-INNOTECH
   *Importations by the Southeast Asian Ministers of Education Organization Center for Educational Innovation and Technology*

l. Agreement between GOP and UNICEF
   *Importations by the United Nations International Children’s Emergency Fund*

m. Diplomatic Note No. 1071 of the US Embassy and Diplomatic Note No. 3001 of the Department of Foreign Affairs
   *Importations of supplies and goods of American voluntary relief and rehabilitation agencies (US VOLAG agencies)*

n. Agreement between GOP and WHO
   *Importations by the World Health Organization*
2. Bilateral Agreements

   o. Memorandum of Agreement between GOP and the WOSM
      *Importations by the World Organization of the Scout Movement*

   p. Cooperation agreement between GOP and the IOM
      *Importations by the International Organization for Migration*

3. Government Agencies and Instrumentalities

   a. R.A. No. 6847
      *Importations by the Philippine Sports Commission (PSC), including donations to the Philippine Olympic Committee and, through the PSC, to the various national sports associations*

   b. R.A. No. 7160
      *Importations of heavy equipment or machineries for infrastructure projects, garbage trucks, fire trucks, and other similar equipment by local government units*

   c. R.A. No. 7277
      *Donations to government agencies engaged in the rehabilitation of disabled persons and organizations of disabled persons*

   d. R.A. No. 7306
      *Importations of equipment, apparatus, and materials to be used in the operation of the People’s Television Network*

   e. R.A. No. 7354
      *Importations used directly in the operation of the Postal System*

   f. R.A. No. 7653
      *Importations by the Bangko Sentral ng Pilipinas (BSP) of notes and coins, and of gold and other metals and the importations of all equipment needed for bank note production, minting of coins, metal refining and other security printing operations*

   g. R.A. No. 7884
      *Importations by the National Dairy Authority (NDA) of dairy animals, veterinary and other supplies, other farm inputs, dairy equipment and machineries, including its spare parts, for distribution to dairy cooperatives*
3. Government Agencies and Instrumentalities

h. R.A. No. 8282
   *Importations by the Social Security System (SSS)*

i. R.A. No. 8291
   *Importations by the Government Service Insurance System (GSIS)*

j. R.A. No. 8292
   *Importations of machineries, equipment, materials, and supplies by State Universities and Colleges*

k. R.A. No. 8492
   *Importations of art/display materials and equipment directly used for the National Museum’s non-profit programs including but not limited to books, art materials, chemicals for preservation and restoration, exhibit and technical equipment and films*

l. R.A. No. 9003
   *Donations to local government units, enterprises or private entities, including Non-Governmental Organizations (NGO), for the support and maintenance of the program for effective solid waste management*

m. R.A. No. 9275
   *Importations of articles donated to, or for the account of any local government units, water districts, local water utilities, enterprises, or private entities and individuals to be exclusively used for water quality management programs*

n. R.A. No. 9497
   *Importations of equipment, machineries, spare parts, accessories and other materials including supplies and services used solely and exclusively in the operations of the Civil Aviation Authority of the Philippines (CAAP)*

o. R.A. No. 9500
   *Importations of machineries, equipment, materials, and supplies by the University of the Philippines*
3. Government Agencies and Instrumentalities

p. R.A. No. 9369
Importations of equipment, materials, software, and supplies by the Commission on Elections (COMELEC)

q. R.A. No. 10086
Importations of scientific, philosophical, historical and cultural books, supplies and materials for the use in the conservation or preservation work of the National Historical Commission of the Philippines (NHCP)

r. R.A. No. 10349
Importations of weapons, equipment and ammunitions to the Armed Forces of the Philippines (AFP), which are directly and exclusively used for its projects, undertakings, activities and programs under the revised AFP modernization act

s. R.A. No. 10964, Sec. 15 of the General Provisions
National internal revenue taxes and import duties payable or assumed by national government, constitutional offices enjoying fiscal autonomy and State Universities and Colleges (SUC) arising from foreign donations, grants and loans

t. R.A. No. 7356
Importations of materials by the National Commission for Culture and the Arts (NCCA) for the use of Filipino artists

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

a. P.D. No. 269
Importations of equipment and machineries necessary in the operations of National Electrification Administration (NEA) registered electric cooperatives

b. P.D. No. 292
Importations by the Aquaculture Department of the Southeast Asian Fisheries Development Center in the Philippines (SEAFDEC)
4. Importations of intergovernmental bodies, organizations, and non-governmental entities

c. P.D. No. 538
   *Raw materials, supplies, articles, equipment, machineries, spare parts brought in the Philippine Veterans Investment Development Corporation (PHIVIDEC) Areas and utilized in the production, storing, packing and shipment of goods meant for foreign markets*

d. P.D. No. 1171
   *Importations by the Southeast Asian Regional Center for Graduate Study and Research in Agriculture (SEARCA)*

e. P.D. No. 1362
   *Importations of radio or television equipment, spare parts and allied technical and program materials to be used exclusively in broadcast operations of radio broadcasting, cable and television stations*

f. P.D. No. 1620
   *Importations by the International Rice Research Institute (IRRI)*

g. R.A. No. 3676
   *Importations by the Ramon Magsaysay Award Foundation for its official use*

h. R.A. No. 6715
   *Donations to legitimate labor organizations from fraternal and similar organizations*

i. R.A. No. 7278
   *Donations to the Boy Scouts of the Philippines (BSP)*

j. R.A. No. 7459
   *Importations of equipment and materials by Filipino inventors*

k. R.A. No. 7686
   *Importations of essential equipment, apparatus and materials imported by accredited dual training private educational institutions*

l. R.A. No. 9511
   *Importations by the National Grid Corporation of the Philippines (NGCP)*
4. Importations of intergovernmental bodies, organizations, and non-governmental entities

   m. R.A. No. 9520
      Importations of machineries, equipment and spare parts by the Cooperative Development Authority (CDA) registered cooperatives

   n. R.A. No. 10072
      Importations by the Philippine Red Cross (PRC)

   o. R.A. No. 10073
      Importations and donations to the Girl Scouts of the Philippines (GSP)

5. Donations

   a. R.A. No. 10863, Sec. 800 (last clause of the last paragraph)
      Importations / Donations endorsed by the National Economic Development Authority (NEDA) in the interest of national economic development

   b. R.A. No. 10863, Sec. 800 (m)
      Donations endorsed by the Department of Social Welfare and Development (DSWD)

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

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

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

2. Sec. 4(3), Article 14 of the 1987 Philippine Constitution
   *Importations by non-stock, non-profit educational institutions*

3. Agreement between the ADB and the Government of the Republic of the Philippines regarding the headquarters of the ADB, Secs. 34 and 45 and R.A. No. 10963, Sec. 109(k)
   *Importations of goods, articles, including motor vehicles, spare parts, and publications, used exclusively by the Asian Development Bank (ADB), its officers, and staff*
4. Importations of personal effects and household goods

   a. E.O. No. 1037, Sec. 9(e)
      *Importations of personal effects and household goods of Retirees under Philippine Retirement Authority (PRA)*

   b. R.A. No. 10863, Sec. 800(f) and R.A. No. 10963, Sec. 109(c)
      *Importations of personal effects and household goods of Overseas Filipino Workers (OFWs)*

   c. R.A. No. 10863, Sec. 800(q)
      *Importations of coffins, urns, personal effects and household goods of deceased OFWs*

   d. R.A. No. 7157, Sec. 81
      *Importations of personal effects and household goods including (1) used motor car of foreign service officer, staff, and employee*

   e. R.A. No. 10863, Sec. 800(i) and R.A. No. 10963, Sec. 109(d)
      *Importations of personal effects and household goods of dual citizens and foreigners with different visas*

   f. R.A. No. 10863, Sec. 800(h)
      *Importations of personal effects and household goods of dual citizens and foreigners with tourist visa or consultants of the government*

   g. R.A. No. 11035, Sec. 7(2)
      *Importations of personal effects and household goods and (1) motor vehicle under the Balik Scientist Program*

5. Importations of books and raw materials thereof

   a. R.A. No. 10963, Sec. 109(r)
      *Importations of printing or publication of books and any newspaper, magazine, review, or bulletin*

   b. R.A. No. 10863, Sec. 800(t) and R.A. No. 10963, Sec. 109(r)
      *Importations of economic, technical, vocational, scientific, philosophical, historical, and cultural books, the Koran, Ahadith, and other religious books*

   c. R.A. No. 8047, Sec. 12
      *Importations of books or raw materials to be used in book publishing*
6. The Florence Agreement Annexes A to H and R.A. No. 10963, Sec. 109(r)
   Importations of educational, scientific, and cultural materials

7. R.A. No. 11035, Sec. 6(e)
   Importations of donated equipment, instruments, and materials to DOST

8. R.A. No. 10963, Sec. 109(b)
   Importations of fertilizers; seeds, seedlings, and fingerlings; fish, prawn, livestock and poultry feeds, including ingredients, whether locally produced or imported, used in the manufacture of finished feeds (except specialty feeds for race horses, fighting cocks, aquarium fish, zoo animals, and other animals generally considered as pets)

9. R.A. No. 9593
   Tourism Act of 2009

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

1. Request for voluntary payment of taxes and duty on vehicles previously imported by privileged owner.

2. Request for verification of payment of taxes and duty on vehicles previously imported by privileged owner.


4. Request for retention of vehicle without payment of duties and taxes by privileged owner.

5. Report or certification of payment of taxes and duty on sale on vehicles previously imported by privileged owner.

6. Request for amendment of Certificate of Payment on sale of vehicles between privileged buyer and privileged seller.

7. Request for exit clearance of household and personal effects as well as motor vehicle for privileged persons.
FILING FEES

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

<table>
<thead>
<tr>
<th>VALUE OF IMPORTATIONS</th>
<th>FILING FEE</th>
</tr>
</thead>
<tbody>
<tr>
<td>₱ 100,000.00 and below</td>
<td>₱ 200.00</td>
</tr>
<tr>
<td>From ₱ 101,000.00 to ₱ 400,000.00</td>
<td>₱ 400.00</td>
</tr>
<tr>
<td>From ₱ 401,000.00 to ₱ 700,000.00</td>
<td>₱ 600.00</td>
</tr>
<tr>
<td>From ₱ 701,000.00 to ₱ 1,000,000.00</td>
<td>₱ 800.00</td>
</tr>
<tr>
<td>Over ₱ 1,000,000.00</td>
<td>₱ 1,000.00</td>
</tr>
</tbody>
</table>

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

INCLUSION OF ADDITIONAL SECTORS

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

PROCESSING TIME

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

A. REGULAR LANE

<table>
<thead>
<tr>
<th>Activity</th>
<th>Person Responsible</th>
<th>Details / Functions</th>
<th>Process Time</th>
</tr>
</thead>
<tbody>
<tr>
<td>Start</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>One-time registration of consignee-applicant</td>
<td>Applicant</td>
<td>Applicant proceeds to Kiosk-Revenue Office (RO) to encode corporate /individual identity.</td>
<td>5 minutes</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Yes</td>
<td>Officer of the Day</td>
<td>Officer of the Day checks the accuracy and completeness of registration documents.</td>
<td>5 minutes</td>
</tr>
<tr>
<td>No</td>
<td>Officer of the Day</td>
<td>Incomplete registration. Documents are returned to the applicant.</td>
<td></td>
</tr>
<tr>
<td>Return registration documents</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>End</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Checklist application and required supporting documents</td>
<td>Officer of the Day</td>
<td>Applicant presents his application at the designated Window of the Revenue Office (RO) for evaluation.</td>
<td>10 minutes</td>
</tr>
<tr>
<td>Yes</td>
<td>Officer of the Day</td>
<td>Officer of the Day checks the completeness of documents submitted based on the Checklist Form.</td>
<td></td>
</tr>
<tr>
<td>No</td>
<td>Officer of the Day</td>
<td>Note: Letter-request and Affidavit of End-use should be original copies. Other requirements should be clear copies. Incomplete supporting documents are returned to the applicant.</td>
<td></td>
</tr>
<tr>
<td>Return application and supporting documents</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>End</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
## X.A. REGULAR LANE PROCESS FLOW

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

### Diagram

```
A -> B: System assignment of application to respective Divisions
  
B -> C: Assignment of Application to Action Officer
  
C -> B: Review of Application

X.A. REGULAR LANE PROCESS FLOW

A. CRMD Staff
   - Generates a trace number for the application.
   - Assigns applications to RO divisions based on legal basis.
   - Forwards applications to Revenue Office.

B. Division Chief Action Officer
   - Assigns applications to AOs for TEI preparation.

C. Action Officer
   - Evaluates application.
   - Selects legal basis in TES\textsuperscript{Lite}.
   - Encodes importations in the system.
   - Generates Indorsement for tax exemption applications.

D. Division Chief
   - Assigns applications.
   - Reviews applications.

E. Director III
   - Reviews applications.
   - Signs/initials in the absence of Director IV.

F. Director IV
   - Reviews applications.
   - Sign/initials if not the designated approver.

X.A. REGULAR LANE PROCESS FLOW

A. CRMD Staff
   - Generates a trace number for the application.
   - Assigns applications to RO divisions based on legal basis.
   - Forwards applications to Revenue Office.

B. Division Chief Action Officer
   - Assigns applications to AOs for TEI preparation.

C. Action Officer
   - Evaluates application.
   - Selects legal basis in TES\textsuperscript{Lite}.
   - Encodes importations in the system.
   - Generates Indorsement for tax exemption applications.

D. Division Chief
   - Assigns applications.
   - Reviews applications.

E. Director III
   - Reviews applications.
   - Signs/initials in the absence of Director IV.

F. Director IV
   - Reviews applications.
   - Sign/initials if not the designated approver.

X.A. REGULAR LANE PROCESS FLOW

A. CRMD Staff
   - Generates a trace number for the application.
   - Assigns applications to RO divisions based on legal basis.
   - Forwards applications to Revenue Office.

B. Division Chief Action Officer
   - Assigns applications to AOs for TEI preparation.

C. Action Officer
   - Evaluates application.
   - Selects legal basis in TES\textsuperscript{Lite}.
   - Encodes importations in the system.
   - Generates Indorsement for tax exemption applications.

D. Division Chief
   - Assigns applications.
   - Reviews applications.

E. Director III
   - Reviews applications.
   - Signs/initials in the absence of Director IV.

F. Director IV
   - Reviews applications.
   - Sign/initials if not the designated approver.

X.A. REGULAR LANE PROCESS FLOW

A. CRMD Staff
   - Generates a trace number for the application.
   - Assigns applications to RO divisions based on legal basis.
   - Forwards applications to Revenue Office.

B. Division Chief Action Officer
   - Assigns applications to AOs for TEI preparation.

C. Action Officer
   - Evaluates application.
   - Selects legal basis in TES\textsuperscript{Lite}.
   - Encodes importations in the system.
   - Generates Indorsement for tax exemption applications.

D. Division Chief
   - Assigns applications.
   - Reviews applications.

E. Director III
   - Reviews applications.
   - Signs/initials in the absence of Director IV.

F. Director IV
   - Reviews applications.
   - Sign/initials if not the designated approver.

X.A. REGULAR LANE PROCESS FLOW

A. CRMD Staff
   - Generates a trace number for the application.
   - Assigns applications to RO divisions based on legal basis.
   - Forwards applications to Revenue Office.

B. Division Chief Action Officer
   - Assigns applications to AOs for TEI preparation.

C. Action Officer
   - Evaluates application.
   - Selects legal basis in TES\textsuperscript{Lite}.
   - Encodes importations in the system.
   - Generates Indorsement for tax exemption applications.

D. Division Chief
   - Assigns applications.
   - Reviews applications.

E. Director III
   - Reviews applications.
   - Signs/initials in the absence of Director IV.

F. Director IV
   - Reviews applications.
   - Sign/initials if not the designated approver.

X.A. REGULAR LANE PROCESS FLOW

A. CRMD Staff
   - Generates a trace number for the application.
   - Assigns applications to RO divisions based on legal basis.
   - Forwards applications to Revenue Office.

B. Division Chief Action Officer
   - Assigns applications to AOs for TEI preparation.

C. Action Officer
   - Evaluates application.
   - Selects legal basis in TES\textsuperscript{Lite}.
   - Encodes importations in the system.
   - Generates Indorsement for tax exemption applications.

D. Division Chief
   - Assigns applications.
   - Reviews applications.

E. Director III
   - Reviews applications.
   - Signs/initials in the absence of Director IV.

F. Director IV
   - Reviews applications.
   - Sign/initials if not the designated approver.

X.A. REGULAR LANE PROCESS FLOW

A. CRMD Staff
   - Generates a trace number for the application.
   - Assigns applications to RO divisions based on legal basis.
   - Forwards applications to Revenue Office.

B. Division Chief Action Officer
   - Assigns applications to AOs for TEI preparation.

C. Action Officer
   - Evaluates application.
   - Selects legal basis in TES\textsuperscript{Lite}.
   - Encodes importations in the system.
   - Generates Indorsement for tax exemption applications.

D. Division Chief
   - Assigns applications.
   - Reviews applications.

E. Director III
   - Reviews applications.
   - Signs/initials in the absence of Director IV.

F. Director IV
   - Reviews applications.
   - Sign/initials if not the designated approver.

X.A. REGULAR LANE PROCESS FLOW

A. CRMD Staff
   - Generates a trace number for the application.
   - Assigns applications to RO divisions based on legal basis.
   - Forwards applications to Revenue Office.

B. Division Chief Action Officer
   - Assigns applications to AOs for TEI preparation.

C. Action Officer
   - Evaluates application.
   - Selects legal basis in TES\textsuperscript{Lite}.
   - Encodes importations in the system.
   - Generates Indorsement for tax exemption applications.

D. Division Chief
   - Assigns applications.
   - Reviews applications.

E. Director III
   - Reviews applications.
   - Signs/initials in the absence of Director IV.

F. Director IV
   - Reviews applications.
   - Sign/initials if not the designated approver.
X.A. REGULAR LANE PROCESS FLOW

<table>
<thead>
<tr>
<th>Activity</th>
<th>Person Responsible</th>
<th>Details / Functions</th>
<th>Process Time</th>
</tr>
</thead>
<tbody>
<tr>
<td>Approval of Application</td>
<td>Director IV</td>
<td>Approval, depending on the legal basis, is by:</td>
<td>30 minutes</td>
</tr>
<tr>
<td></td>
<td>Assistant Secretary</td>
<td>• Director IV or</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Undersecretary</td>
<td>• Assistant Secretary/Undersecretary</td>
<td></td>
</tr>
<tr>
<td>Release of endorsement</td>
<td>CRMD</td>
<td>Releasing of signed reply/endorsement/TEI</td>
<td>CRMD function</td>
</tr>
<tr>
<td>End</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Activity</td>
<td>Person Responsible</td>
<td>Details / Functions</td>
<td>Process Time</td>
</tr>
<tr>
<td>----------------------------------------------</td>
<td>--------------------</td>
<td>--------------------------------------------------------------------------------------</td>
<td>--------------</td>
</tr>
<tr>
<td>Approve inspection or monitoring?</td>
<td>RO Director IV</td>
<td>The Director IV determine if inspection/verification is necessary for the application.</td>
<td>30 minutes</td>
</tr>
<tr>
<td>Prepare the admin documents for inspection / monitoring</td>
<td>RMD</td>
<td>The Division Chief will assign an AO to conduct inspection/monitoring.</td>
<td>4 hours</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Request for Department Personnel Order (DPO) to conduct the inspection.</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Prepare itinerary and travel arrangement, if necessary</td>
<td></td>
</tr>
<tr>
<td>Conduct inspection / monitoring</td>
<td>Action Officers</td>
<td>Proceed to site and determine if the representations made during applications are correct and the conditions for the grant of exemption are complied with.</td>
<td>8 hours</td>
</tr>
<tr>
<td>Prepare findings and recommendations</td>
<td>Action Officers</td>
<td>Prepare report based on the inspection/monitoring activity and recommend appropriate action, if necessary.</td>
<td>2 hours</td>
</tr>
<tr>
<td></td>
<td></td>
<td>File and maintain records of inspections/monitoring.</td>
<td></td>
</tr>
<tr>
<td>Is there a need for appropriate action?</td>
<td>RO Director IV</td>
<td>Evaluates the report and recommendation.</td>
<td>2 hours</td>
</tr>
<tr>
<td>Implementation of appropriate action</td>
<td>Action Officers (CTD/IRD)</td>
<td>Implement appropriate action.</td>
<td>2 hours</td>
</tr>
</tbody>
</table>
### B. MABUHAY LANE

<table>
<thead>
<tr>
<th>Activity</th>
<th>Person Responsible</th>
<th>Details / Functions</th>
<th>Process Time</th>
</tr>
</thead>
<tbody>
<tr>
<td>Start</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>One-time registration of consignee-applicant</td>
<td>Applicant</td>
<td>Applicant proceeds to Kiosk-Revenue Office (RO) to encode corporate /individual identity.</td>
<td>5 minutes</td>
</tr>
<tr>
<td>Documents complete and accurate?</td>
<td>Officer of the Day</td>
<td>Officer of the Day checks the accuracy and completeness of registration documents.</td>
<td>5 minutes</td>
</tr>
<tr>
<td>Yes</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>No</td>
<td>Officer of the Day</td>
<td>Incomplete registration documents are returned to the applicant.</td>
<td></td>
</tr>
<tr>
<td>Return registration documents</td>
<td>Officer of the Day</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>End</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Checklist application and required supporting documents</td>
<td>Officer of the Day</td>
<td>Applicant presents his application at the designated Window of the Revenue Office (RO) for evaluation.</td>
<td>10 minutes</td>
</tr>
<tr>
<td>Documents complete?</td>
<td>Officer of the Day</td>
<td>Officer of the Day checks the completeness of documents submitted based on the Checklist Form.</td>
<td></td>
</tr>
<tr>
<td>Yes</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>A</td>
<td>Officer of the Day</td>
<td>Note: Letter-request and Affidavit of End-use should be original copies. Other requirements should be clear and readable copies.</td>
<td></td>
</tr>
<tr>
<td>No</td>
<td>Officer of the Day</td>
<td>Incomplete supporting documents are returned to the applicant.</td>
<td></td>
</tr>
<tr>
<td>Return application and supporting documents</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>End</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Activity</td>
<td>Person Responsible</td>
<td>Details / Functions</td>
<td>Process Time</td>
</tr>
<tr>
<td>----------</td>
<td>--------------------</td>
<td>---------------------</td>
<td>--------------</td>
</tr>
<tr>
<td>A</td>
<td>Officer of the Day/Admin Assistant</td>
<td>Applicant secures Order of Payment based on the Schedule of Filing Fees.</td>
<td>10 minutes</td>
</tr>
<tr>
<td></td>
<td>Cashier</td>
<td>Applicant with Order of Payment proceeds to Cashier to pay the appropriate filing fee.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>CRMD Staff</td>
<td>Applicant secures an Official Receipt from the Cashier.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>CRMD Staff</td>
<td>Applicant proceeds to CRMD for filing and generating/recording of application/s.</td>
<td></td>
</tr>
<tr>
<td>System assignment of application to Action Officer</td>
<td>CRMD Staff</td>
<td>CRMD, a separate office, generates a trace number for the application. The application is assigned to RO Action Officer based on the legal basis claimed by the applicant.</td>
<td>CRMD function</td>
</tr>
<tr>
<td></td>
<td>CRMD Staff</td>
<td>CRMD forwards applications to the Revenue Office.</td>
<td></td>
</tr>
<tr>
<td>Generation of Tax Exemption Indorsement (TEI) or Reply Letter</td>
<td>Action Officer</td>
<td>AO evaluates the application and selects the correct legal basis in the TESLite.</td>
<td>8 hours</td>
</tr>
<tr>
<td></td>
<td>Action Officer</td>
<td>Details of the importations are encoded in the TESLite.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Action Officer</td>
<td>AO generates Indorsement for tax exemption applications or prepares reply letter and initials on the second copy.</td>
<td></td>
</tr>
<tr>
<td>Recommend inspection or monitoring?</td>
<td>Action Officer</td>
<td>The AO determines if inspection/verification is necessary for any application and recommends to Director IV for approval.</td>
<td></td>
</tr>
<tr>
<td>Yes</td>
<td>Director IV</td>
<td>Director IV (if not the designated approver).</td>
<td>8 hours</td>
</tr>
<tr>
<td></td>
<td>Director IV</td>
<td>Note: The Director III signs/initials in the absence of the Director IV.</td>
<td>(from Division Chief to Director IV)</td>
</tr>
</tbody>
</table>
### Approval of Application

<table>
<thead>
<tr>
<th>Activity</th>
<th>Person Responsible</th>
<th>Details / Functions</th>
<th>Process Time</th>
</tr>
</thead>
<tbody>
<tr>
<td>Approval of Application</td>
<td>Director IV, Assistant Secretary, Undersecretary</td>
<td>Approval, depending on the legal basis, is by: • Director IV or • Assistant Secretary/Undersecretary</td>
<td>30 minutes</td>
</tr>
<tr>
<td>Release of endorsement</td>
<td>CRMD</td>
<td>Releasing of signed reply/endorsement/TEI</td>
<td>CRMD function</td>
</tr>
</tbody>
</table>

**Diagram: X.B. MABUHAY LANE PROCESS FLOW**
### X.B. MABUHAY LANE PROCESS FLOW

<table>
<thead>
<tr>
<th>Activity</th>
<th>Person Responsible</th>
<th>Details / Functions</th>
<th>Process Time</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Approve inspection or monitoring?</strong></td>
<td>RO Director IV</td>
<td>The Director IV determine if inspection/verification is necessary for the application.</td>
<td>30 minutes</td>
</tr>
<tr>
<td><strong>Prepare the admin documents for inspection / monitoring</strong></td>
<td>RMD</td>
<td>The Division Chief will assign an AO to conduct inspection/monitoring. Request for Department Personnel Order (DPO) to conduct the inspection. Prepare itinerary and travel arrangement, if necessary</td>
<td>4 hours</td>
</tr>
<tr>
<td><strong>Conduct inspection / monitoring</strong></td>
<td>Action Officers</td>
<td>Proceed to site and determine if the representations made during applications are correct and the conditions for the grant of exemption are complied with.</td>
<td>8 hours</td>
</tr>
<tr>
<td><strong>Prepare findings and recommendations</strong></td>
<td>Action Officers</td>
<td>Prepare report based on the inspection/monitoring activity and recommend appropriate action, if necessary. File and maintain records of inspections / monitoring.</td>
<td>2 hours</td>
</tr>
<tr>
<td><strong>Is there a need for appropriate action?</strong></td>
<td>RO Director IV</td>
<td>Evaluates the report and recommendation.</td>
<td>2 hours</td>
</tr>
<tr>
<td><strong>Implementation of appropriate action</strong></td>
<td>Action Officers (Mabuhay Lane)</td>
<td>Implement appropriate action.</td>
<td>2 hours</td>
</tr>
<tr>
<td>R.A. No. 10863, Sec. 800(d)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>-------------------------</td>
<td>-----------------</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>1. COVERAGE</strong></td>
<td>IMPORTATIONS OF ARTICLES BROUGHT INTO THE PHILIPPINES FOR REPAIR, PROCESSING, OR RECONDITIONING TO BE RE-EXPORTED UPON COMPLETION OF THE REPAIR, PROCESSING, OR RECONDITIONING</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>2. LEGAL BASIS</strong></td>
<td>Sec. 800(d) of R.A. No. 10863, (CMTA)/Sec. 105(d) of P.D. No. 1464, (TCCP)</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>3. GRANT</strong></td>
<td>Conditionally Free importations Under Bond or Security</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>5. FILING FEE</strong></td>
<td>N/A</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>6. APPROVING AUTHORITY</strong></td>
<td>Per DO No. 047-2016 1. ROG Assistant Secretary, or 2. ROG Undersecretary</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>7. PROCESSING TIME</strong></td>
<td>Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>R.A. No. 10863, Sec. 800(e)</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1. COVERAGE</strong></td>
<td>IMPORTATIONS OF MEDALS, BADGES, CUPS AND OTHER SMALL GOODS BESTOWED AS TROPHIES OR PRIZES, OR THOSE RECEIVED OR ACCEPTED AS HONORARY DISTINCTION</td>
</tr>
<tr>
<td><strong>2. LEGAL BASIS</strong></td>
<td>Sec. 800(e) of R.A. No. 10863, (CMTA)/Sec. 105(e) of P.D. No. 1464, (TCCP)</td>
</tr>
<tr>
<td><strong>3. GRANT</strong></td>
<td>Duty Exempt</td>
</tr>
<tr>
<td><strong>4. CHECKLIST OF DOCUMENTARY REQUIREMENTS</strong></td>
<td>1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-use/Ownership 3. Document showing that goods were bestowed as trophies or prizes, or received or accepted as Honorary Distinction 4. Signed and dated Bill of Lading/AWB 5. Commercial invoice (Packing list, if applicable)</td>
</tr>
<tr>
<td><strong>5. FILING FEE</strong></td>
<td>N/A</td>
</tr>
<tr>
<td><strong>6. APPROVING AUTHORITY</strong></td>
<td>Per DO No. 047-2016 1. ROG Assistant Secretary, or 2. ROG Undersecretary</td>
</tr>
<tr>
<td><strong>7. PROCESSING TIME</strong></td>
<td>Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)</td>
</tr>
</tbody>
</table>
### R.A. No. 10863, Sec. 800(j)

1. **COVERAGE**
   - IMPORTATIONS OF GOODS FOR PUBLIC ENTERTAINMENT, AND FOR DISPLAY IN PUBLIC EXPOSITION, OR EXHIBITION OR COMPETITION FOR PRIZES, AND DEVICES FOR PROJECTING PICTURES AND PARTS AND APPURTENANCE THEREOF

2. **LEGAL BASIS**
   - Sec. 800(j) of R.A. No. 10863, (CMTA)/Sec. 105(i) of P.D. No. 1464, (TCCP)

3. **GRANT**
   - Conditionally Free importations Under Bond or Security

4. **CHECKLIST OF DOCUMENTARY REQUIREMENTS**
   - 1. Completely filled-out DOF-RO Form No. 91
   - 2. Notarized Affidavit of End-use/Ownership
   - 3. Signed and dated Bill of Lading/AWB
   - 4. Commercial invoice (Packing list, if applicable)
   - 5. Certificate of Venue and Date
   - 6. Authorization from Exhibitor if consigned to broker/forwarder

5. **FILING FEE**
   - N/A

6. **APPROVING AUTHORITY**
   - Per DO No. 047-2016
     - 1. ROG Assistant Secretary, or
     - 2. ROG Undersecretary

7. **PROCESSING TIME**
   - Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

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

1. **COVERAGE**
   - IMPORTATIONS OF GOODS BROUGHT BY FOREIGN FILM PRODUCERS DIRECTLY AND EXCLUSIVELY USED FOR MAKING OR RECORDING MOTION PICTURE FILMS ON LOCATION IN THE PHILIPPINES

2. **LEGAL BASIS**
   - Sec. 800(k-1) of R.A. No. 10863, CMTA/Sec. 105(j-1) of P.D. No. 1464, (TCCP)

3. **GRANT**
   - Conditionally Free importations Under Bond or Security

4. **CHECKLIST OF DOCUMENTARY REQUIREMENTS**
   - 1. Completely filled-out DOF-RO Form No. 91
   - 2. Notarized Affidavit of End-use/Ownership
   - 3. Signed and dated Bill of Lading/AWB
   - 4. Commercial invoice (Packing list, if applicable)
   - 5. Certificate of Venue and Date
   - 6. Brochure (as needed)

5. **FILING FEE**
   - N/A

6. **APPROVING AUTHORITY**
   - Per DO No. 047-2016
     - 1. ROG Assistant Secretary, or
     - 2. ROG Undersecretary

7. **PROCESSING TIME**
   - Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)
### R.A. No. 10863, Sec. 800(k-2)

1. **Coverage**: Importations of photographic and cinematographic films, underdeveloped, exposed outside the Philippines by resident Filipino citizens or by producing companies of Philippine registry.

2. **Legal Basis**: Sec. 800(k-2) of R.A. No. 10863, (CMTA)/Sec. 105(j-2) of P.D. No. 1464, (TCCP)

3. **Grant**: Duty Exempt

4. **Checklist of Documentary Requirements**
   1. Completely filled-out DOF-RO Form No. 91
   2. Notarized Affidavit of End-use/Ownership
   3. Signed and dated Bill of Lading/AWB
   4. Commercial invoice (Packing list, if applicable)
   5. Certificate of Identification and Inspection
   6. Brochure (as needed)

5. **Filing Fee**: N/A

6. **Approving Authority**: Per DO No. 047-2016
   1. ROG Assistant Secretary, or
   2. ROG Undersecretary

7. **Processing Time**: Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

---

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

1. **Coverage**: Importations of containers, holders and other similar receptacles of any material.

2. **Legal Basis**: Sec. 800(n) of R.A. No. 10863, (CMTA)/Sec. 105(m) of P.D. No. 1464, (TCCP)

3. **Grant**: Conditionally Free importations Under Bond or Security

4. **Checklist of Documentary Requirements**
   1. Completely filled-out DOF-RO Form No. 91
   2. Notarized Affidavit of End-use/Ownership
   3. Signed and dated Bill of Lading/AWB
   4. Commercial invoice (Packing list, if applicable)

5. **Filing Fee**: N/A

6. **Approving Authority**: Per DO No. 047-2016
   1. ROG Assistant Secretary, or
   2. ROG Undersecretary

7. **Processing Time**: Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)
# XI. A. CUSTOMS AND TARIFF DIVISION

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

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1. COVERAGE</strong></td>
<td>IMPORTATIONS OF SAMPLES OF THE KIND, IN SUCH QUANTITY AND OF SUCH DIMENSION OR CONSTRUCTION AS TO RENDER THEM UNSALEABLE OR OF NO COMMERCIAL VALUE; MODELS NOT ADOPTED FOR PRACTICAL USE; SAMPLES OF MEDICINES</td>
</tr>
<tr>
<td><strong>2. LEGAL BASIS</strong></td>
<td>Sec. 800(r-1) of R.A. No. 10863, (CMTA)/ Sec. 105(q-1) of P.D. No. 1464, (TCCP)</td>
</tr>
<tr>
<td><strong>3. GRANT</strong></td>
<td>Duty Exempt</td>
</tr>
<tr>
<td><strong>5. FILING FEE</strong></td>
<td>N/A</td>
</tr>
<tr>
<td><strong>6. APPROVING AUTHORITY</strong></td>
<td>Per DO No. 047-2016 1. ROG Assistant Secretary, or 2. ROG Undersecretary</td>
</tr>
<tr>
<td><strong>7. PROCESSING TIME</strong></td>
<td>Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)</td>
</tr>
</tbody>
</table>

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

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1. COVERAGE</strong></td>
<td>IMPORTATIONS OF COMMERCIAL SAMPLES EXCEPT THOSE THAT ARE NOT READILY AND EASILY IDENTIFIABLE</td>
</tr>
<tr>
<td><strong>2. LEGAL BASIS</strong></td>
<td>Sec. 800(r-2) of R.A. No. 10863, (CMTA)/ Sec. 105(q-2) of P.D. No. 1464, (TCCP)</td>
</tr>
<tr>
<td><strong>3. GRANT</strong></td>
<td>Conditionally Free importations Under Bond or Security</td>
</tr>
<tr>
<td><strong>5. FILING FEE</strong></td>
<td>N/A</td>
</tr>
<tr>
<td><strong>6. APPROVING AUTHORITY</strong></td>
<td>Per DO No. 047-2016 1. ROG Assistant Secretary, or 2. ROG Undersecretary</td>
</tr>
<tr>
<td><strong>7. PROCESSING TIME</strong></td>
<td>Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)</td>
</tr>
</tbody>
</table>
### R.A. No. 10863, Sec. 800(u)

1. **COVERAGE**
   
   IMPORTATIONS OF PHILIPPINE GOODS PREVIOUSLY EXPORTED FROM THE PHILIPPINES AND RETURNED WITHOUT HAVING BEEN ADVANCED IN VALUE, OR IMPROVED IN CONDITION BY ANY PROCESS OF MANUFACTURING OR OTHER MEANS

2. **LEGAL BASIS**
   
   Sec. 800(u) of R.A. No. 10863, (CMTA)/Sec. 105(t) of P.D. No. 1464, (TCCP)

3. **GRANT**
   
   Duty and VAT Exempt

4. **CHECKLIST OF DOCUMENTARY REQUIREMENTS**
   1. Completely filled-out DOF-RO Form No. 91
   2. Notarized Affidavit of End-use/Ownership
   3. Signed and dated Bill of Lading/AWB
   4. Commercial invoice (Packing list, if applicable)
   5. Certificate of Identification/Inspection/Loading
   6. Export Bill of Lading/AWB
   7. Export Invoice and Packing List
   8. Export Declaration
   9. Certification from foreign principal/buyer as to reason of rejection
   10. OSS Certification of Non-Availment of Duty Drawback if export-oriented (non-exhibit goods)

5. **FILING FEE**
   
   N/A

6. **APPROVING AUTHORITY**
   
   Per DO No. 047-2016
   1. ROG Assistant Secretary, or
   2. ROG Undersecretary

7. **PROCESSING TIME**
   
   Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

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

1. **COVERAGE**
   
   IMPORTATIONS OF MINING EQUIPMENT

2. **LEGAL BASIS**
   
   Sec. 800(w) of R.A. No. 10863, (CMTA)/Sec. 105(v) of P.D. No. 1464, (TCCP)

3. **GRANT**
   
   Duty Exempt

4. **CHECKLIST OF DOCUMENTARY REQUIREMENTS**
   1. Completely filled-out DOF-RO Form No. 91
   2. Notarized Affidavit of End-use/Ownership
   3. Signed and dated Bill of Lading/AWB
   4. Commercial invoice (Packing list, if applicable)
   5. Certificate from Department of Agriculture/Department of Environment and Natural Resources as to purpose of importation
   6. Certificate of Non-Local Availability

5. **FILING FEE**
   
   N/A

6. **APPROVING AUTHORITY**
   
   Per DO No. 047-2016
   1. ROG Assistant Secretary, or
   2. ROG Undersecretary

7. **PROCESSING TIME**
   
   Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)
### R.A. No. 10863, Sec. 800(x)

| 1. COVERAGE | IMPORTATIONS OF SPARE PARTS OF VESSELS OR AIRCRAFT OF FOREIGN REGISTRY ENGAGED IN FOREIGN TRADE |
| 2. LEGAL BASIS | Sec. 800(x) of R.A. No. 10863, (CMTA)/Sec. 105(w) of P.D. No. 1464, (TCCP) |
| 3. GRANT | Duty Exempt |
| 4. CHECKLIST OF DOCUMENTARY REQUIREMENTS | 1. Completely filled-out DOF-RO Form No. 91  
2. Notarized Affidavit of End-use/Ownership  
3. Signed and dated Bill of Lading/AWB  
4. Commercial invoice (Packing list, if applicable)  
5. Certificate of Foreign Registry |
| 5. FILING FEE | N/A |
| 6. APPROVING AUTHORITY | Per DO No. 047-2016  
1. ROG Assistant Secretary, or  
2. ROG Undersecretary |
| 7. PROCESSING TIME | Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018) |

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

| 1. COVERAGE | IMPORTATIONS OF GOODS EXPORTED FROM THE PHILIPPINES FOR REPAIR, PROCESSING OR RECONDITIONING WITHOUT HAVING BEEN SUBSTANTIALLY ADVANCED IN VALUE |
| 2. LEGAL BASIS | Sec. 800(y) of R.A. No. 10863, (CMTA)/Sec. 105(x) of P.D. No. 1464, (TCCP) |
| 3. GRANT | Duty and VAT Exempt |
| 4. CHECKLIST OF DOCUMENTARY REQUIREMENTS | 1. Completely filled-out DOF-RO Form No. 91  
2. Notarized Affidavit of End-use/Ownership  
3. Signed and dated Bill of Lading/AWB  
4. Commercial invoice (Packing list, if applicable)  
5. Export Bill of Lading/AWB  
6. Export Invoice/Packing List  
7. Export Declaration  
8. Certificate of Identification/Inspection  
9. Proof of Payment on original importation |
| 5. FILING FEE | N/A |
| 6. APPROVING AUTHORITY | Per DO No. 047-2016  
1. ROG Assistant Secretary, or  
2. ROG Undersecretary |
| 7. PROCESSING TIME | Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018) |
### R.A. No. 10863, Sec. 800(v) and R.A. No. 10963, Sec. 109(t)

<table>
<thead>
<tr>
<th>1. COVERAGE</th>
<th>IMPORTATIONS OF AIRCRAFT, EQUIPMENT AND MACHINERY, SPARE PARTS, COMMISSARY AND CATERING SUPPLIES, AVIATION GAS, FUEL AND OIL, WHETHER CRUDE OR REFINED EXCEPT WHEN DIRECTLY OR INDIRECTLY USED FOR DOMESTIC OPERATIONS</th>
</tr>
</thead>
<tbody>
<tr>
<td>2. LEGAL BASIS</td>
<td>Sec. 800(v) of R.A. No. 10863, (CMTA) and Sec. 109(t) of R.A. No. 10963, National Internal Revenue Code (NIRC)/Sec. 105(u) of P.D. No. 1464, (TCCP) and Sec. 109(t) of R.A. No. 10963, National Internal Revenue Code (NIRC)</td>
</tr>
<tr>
<td>3. GRANT</td>
<td>Duty and VAT Exempt</td>
</tr>
</tbody>
</table>
| 4. CHECKLIST OF DOCUMENTARY REQUIREMENTS | 1. Completely filled-out DOF-RO Form No. 91  
2. Notarized Affidavit of End-use/Ownership  
3. Signed and dated Bill of Lading/AWB  
4. Commercial invoice (Packing list, if applicable)  
5. Certificate of non-local availability from the Civil Aviation Authority of the Philippines (CAAP) for duty exemption purposes |
| 5. FILING FEE | N/A |
| 6. APPROVING AUTHORITY | Per DO No. 047-2016  
1. ROG Assistant Secretary, or  
2. ROG Undersecretary |
| 7. PROCESSING TIME | Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018) |

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

<table>
<thead>
<tr>
<th>1. COVERAGE</th>
<th>IMPORTATIONS OF FUEL, GOODS AND SUPPLIES BY PERSONS ENGAGED IN INTERNATIONAL SHIPPING OR AIR TRANSPORT OPERATIONS</th>
</tr>
</thead>
<tbody>
<tr>
<td>2. LEGAL BASIS</td>
<td>Sec. 800(v) of R.A. No. 10863, (CMTA) and Sec. 109(u) of R.A. No. 10963, National Internal Revenue Code (NIRC)/Sec. 105(u) of P.D. No. 1464, (TCCP) and Sec. 109(u) of R.A. No. 10963, National Internal Revenue Code (NIRC)</td>
</tr>
<tr>
<td>3. GRANT</td>
<td>Duty and VAT Exempt</td>
</tr>
</tbody>
</table>
| 4. CHECKLIST OF DOCUMENTARY REQUIREMENTS | 1. Completely filled-out DOF-RO Form No. 91  
2. Notarized Affidavit of End-use/Ownership  
3. Signed and dated Bill of Lading/AWB  
4. Commercial invoice (Packing list, if applicable)  
5. Certificate of non-local availability from Civil Aviation Authority of the Philippines (CAAP) for duty exemption purposes |
| 5. FILING FEE | N/A |
| 6. APPROVING AUTHORITY | Per DO No. 047-2016  
1. ROG Assistant Secretary, or  
2. ROG Undersecretary |
| 7. PROCESSING TIME | Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018) |
### R.A. No. 10963, Sec. 109(t)

1. **COVERAGE**
   
   SALE, IMPORTATIONS OR LEASE OF PASSENGER OR CARGO VESSELS AND AIRCRAFT, INCLUDING ENGINE, EQUIPMENT AND SPARE PARTS THEREOF FOR DOMESTIC OR INTERNATIONAL TRANSPORT OPERATIONS

2. **LEGAL BASIS**
   
   Sec. 109(t) of R.A. No. 10963, National Internal Revenue Code (NIRC)

3. **GRANT**
   
   VAT Exempt

4. **CHECKLIST OF DOCUMENTARY REQUIREMENTS**
   
   1. Completely filled-out DOF-RO Form No. 91
   2. Notarized Affidavit of End-use/Ownership
   3. Signed and dated Bill of Lading/AWB
   4. Commercial invoice (Packing list, if applicable)
   5. MARINA Certification (Qualification Certificate, Letter Authority to Acquire/Lease/Import, Certificate of Registration, and CPC) (if vessel)
   6. Vessel Particulars
   7. Builder’s Certificate (if vessel)
   8. Income Statement (if vessel)
   9. CAAP Certification (Landing Permit, Authority to Import, Entry Clearance, and AOC) (if aircraft)
   10. CAB Certification (Authority to Purchase/Import, Annual Certificate of Registration, Certificate of Authority to Engage in Domestic Air Transport Business, and CPCN) (if aircraft)
   11. Latest Financial Statements (if aircraft)
   12. Aircraft Lease/Sublease Agreement
   13. SEC Registration (for aircraft and vessel)

5. **FILING FEE**
   
   N/A

6. **APPROVING AUTHORITY**
   
   Per DO No. 047-2016
   1. ROG Assistant Secretary, or
   2. ROG Undersecretary

7. **PROCESSING TIME**
   
   Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

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

1. **COVERAGE**
   
   IMPORTATIONS OF FUEL, GOODS AND SUPPLIES BY PERSONS ENGAGED IN INTERNATIONAL SHIPPING OR AIR TRANSPORT OPERATIONS

2. **LEGAL BASIS**
   
   Sec. 109(u) of R.A. No. 10963, National Internal Revenue Code (NIRC)

3. **GRANT**
   
   VAT Exempt

4. **CHECKLIST OF DOCUMENTARY REQUIREMENTS**
   
   1. Completely filled-out DOF-RO Form No. 91
   2. Notarized Affidavit of End-use/Ownership
   3. Signed and dated Bill of Lading/AWB
   4. Commercial invoice (Packing list, if applicable)
   5. MARINA Certification (Qualification Certificate, Letter Authority to Acquire/Lease/Import, Certificate of Registration, and CPC) (if vessel)
   6. SEC Registration
   7. BIR Registration
   8. Latest Financial Statement (for aircraft)

5. **FILING FEE**
   
   N/A

6. **APPROVING AUTHORITY**
   
   Per DO No. 047-2016
   1. ROG Assistant Secretary, or
   2. ROG Undersecretary

7. **PROCESSING TIME**
   
   Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)
### R.A. No. 7229 and R.A. No. 4540

<table>
<thead>
<tr>
<th>1. COVERAGE</th>
<th>IMPORTATIONS OF EQUIPMENT AND MACHINERIES NECESSARY IN THE OPERATIONS OF TELECOMMUNICATIONS</th>
</tr>
</thead>
<tbody>
<tr>
<td>2. LEGAL BASIS</td>
<td>R.A. No. 7229 in relation to R.A. 4540</td>
</tr>
<tr>
<td>3. GRANT</td>
<td>Duty Exempt</td>
</tr>
</tbody>
</table>
| 4. CHECKLIST OF DOCUMENTARY REQUIREMENTS | 1. Completely filled-out DOF-RO Form No. 91  
2. Notarized Affidavit of End-use/Ownership  
3. Signed and dated Bill of Lading/AWB  
4. Commercial invoice (Packing list, if applicable)  
5. Authorization Letter  
6. NTC Import Permit |
| 5. FILING FEE | N/A |
| 6. APPROVING AUTHORITY | Per DO No. 047-2016  
1. ROG Assistant Secretary, or  
2. ROG Undersecretary |
| 7. PROCESSING TIME | Seven (7) working days from submission of complete documentary requirements  

### P.D. No. 1869

<table>
<thead>
<tr>
<th>1. COVERAGE</th>
<th>IMPORTATIONS BY THE PHILIPPINE AMUSEMENT AND GAMING CORPORATION</th>
</tr>
</thead>
<tbody>
<tr>
<td>2. LEGAL BASIS</td>
<td>Sec. 13(1) of P.D. No. 1869</td>
</tr>
<tr>
<td>3. GRANT</td>
<td>Duty and VAT Exempt</td>
</tr>
</tbody>
</table>
| 4. CHECKLIST OF DOCUMENTARY REQUIREMENTS | 1. Completely filled-out DOF-RO Form No. 91  
2. Notarized Affidavit of End-use/Ownership  
3. Signed and dated Bill of Lading/AWB  
4. Commercial invoice (Packing list, if applicable)  
5. Authorization Letter |
| 5. FILING FEE | N/A |
| 6. APPROVING AUTHORITY | Per DO No. 047-2016  
1. ROG Assistant Secretary, or  
2. ROG Undersecretary |
| 7. PROCESSING TIME | Seven (7) working days from submission of complete documentary requirements  
XI. ENTITLEMENTS AND CHECKLIST OF REQUIREMENTS

B. INTERNAL REVENUE DIVISION (IRD)

1. International Agreements

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

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1. COVERAGE</strong></td>
<td>IMPORTATIONS BY DIPLOMATIC ENTITIES OR PERSONNEL</td>
</tr>
<tr>
<td><strong>2. LEGAL BASIS</strong></td>
<td>Sec. 800(l) of RA No. 10863, and Sec. 109(k) of R.A. No. 10963</td>
</tr>
<tr>
<td><strong>3. GRANT</strong></td>
<td>Duty and VAT Exempt</td>
</tr>
<tr>
<td><strong>4. CHECKLIST OF DOCUMENTARY REQUIREMENTS</strong></td>
<td></td>
</tr>
<tr>
<td></td>
<td>1. Completely filled-out DOF-RO Form No. 91</td>
</tr>
<tr>
<td></td>
<td>2. DFA recommendation</td>
</tr>
<tr>
<td></td>
<td>3. Signed and dated Bill of Lading/AWB</td>
</tr>
<tr>
<td></td>
<td>4. Commercial invoice (Packing list, if applicable)</td>
</tr>
<tr>
<td></td>
<td>5. Note Verbale from the Embassy</td>
</tr>
<tr>
<td><strong>5. FILING FEE</strong></td>
<td>N/A</td>
</tr>
<tr>
<td><strong>6. APPROVING AUTHORITY</strong></td>
<td>Per OO 107-2016</td>
</tr>
<tr>
<td></td>
<td>1. RO Director IV</td>
</tr>
<tr>
<td><strong>7. PROCESSING TIME</strong></td>
<td>Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)</td>
</tr>
</tbody>
</table>

Annex 9 to the International Convention on International Civil Aviation

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1. COVERAGE</strong></td>
<td>IMPORTATIONS BY INTERNATIONAL AIRLINES (MEMBERS OF ICAO)</td>
</tr>
<tr>
<td><strong>3. GRANT</strong></td>
<td>Duty and VAT Exempt</td>
</tr>
<tr>
<td><strong>4. CHECKLIST OF DOCUMENTARY REQUIREMENTS</strong></td>
<td></td>
</tr>
<tr>
<td></td>
<td>1. Completely filled-out DOF-RO Form No. 91</td>
</tr>
<tr>
<td></td>
<td>2. Notarized Affidavit of End-use/Ownership</td>
</tr>
<tr>
<td></td>
<td>3. Signed and dated Import Bill of Lading/AWB</td>
</tr>
<tr>
<td></td>
<td>4. Commercial invoice (Packing list, if applicable)</td>
</tr>
<tr>
<td><strong>5. FILING FEE</strong></td>
<td>N/A</td>
</tr>
<tr>
<td><strong>6. APPROVING AUTHORITY</strong></td>
<td>Per DO No. 047-2016</td>
</tr>
<tr>
<td></td>
<td>1. ROG Assistant Secretary, or</td>
</tr>
<tr>
<td></td>
<td>2. ROG Undersecretary</td>
</tr>
<tr>
<td><strong>7. PROCESSING TIME</strong></td>
<td>Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)</td>
</tr>
</tbody>
</table>
**Concession on the Privileges and Immunities of the Specialized Agencies of the United Nations Approved by the General Assembly of the United Nations**

<table>
<thead>
<tr>
<th></th>
<th><strong>COVERAGE</strong></th>
<th><strong>IMPORTATIONS BY THE SPECIALIZED AGENCIES OF THE UNITED NATIONS</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td><strong>LEGAL BASIS</strong></td>
<td>Sec. 800(l) of RA No. 10863, and Sec. 109(k) of R.A. No. 9337 (NIRC), as amended.</td>
</tr>
<tr>
<td>3</td>
<td><strong>GRANT</strong></td>
<td>Duty and VAT Exempt</td>
</tr>
</tbody>
</table>
| 4 | **CHECKLIST OF DOCUMENTARY REQUIREMENTS** | 1. Completely filled-out DOF-RO Form No. 91  
2. DFA recommendation  
3. Signed and dated Bill of Lading/AWB  
4. Commercial invoice (Packing list, if applicable)  
5. Letter Request from the United Nations |
| 5 | **FILING FEE** | N/A |
| 6 | **APPROVING AUTHORITY** | Per DO No. 047-2016  
1. ROG Assistant Secretary, or  
2. ROG Undersecretary |
| 7 | **PROCESSING TIME** | Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018) |
2. Bilateral Agreements

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

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1. COVERAGE</strong></td>
<td>IMPORTATIONS OF PRINTING SUPPLIES AND MATERIALS AND EQUIPMENT FOR THE PRODUCTION OPERATIONS OF APO</td>
</tr>
<tr>
<td><strong>2. LEGAL BASIS</strong></td>
<td>Article 6(b) of the Agreement entered into by and between the Government of the Republic of the Philippines and the Asian Productivity Organization (APO)</td>
</tr>
<tr>
<td><strong>3. GRANT</strong></td>
<td>Duty and VAT Exempt</td>
</tr>
<tr>
<td><strong>4. CHECKLIST OF DOCUMENTARY REQUIREMENTS</strong></td>
<td></td>
</tr>
<tr>
<td>1.</td>
<td>Completely filled-out DOF-RO Form No. 91</td>
</tr>
<tr>
<td>2.</td>
<td>Notarized Affidavit of End-use/Ownership</td>
</tr>
<tr>
<td>3.</td>
<td>Signed and dated Import Bill of Lading/AWB</td>
</tr>
<tr>
<td>4.</td>
<td>Commercial invoice (Packing list, if applicable)</td>
</tr>
<tr>
<td><strong>5. FILING FEE</strong></td>
<td>N/A</td>
</tr>
<tr>
<td><strong>6. APPROVING AUTHORITY</strong></td>
<td>Per DO No. 047-2016</td>
</tr>
<tr>
<td>1.</td>
<td>ROG Assistant Secretary, or</td>
</tr>
<tr>
<td>2.</td>
<td>ROG Undersecretary</td>
</tr>
<tr>
<td><strong>7. PROCESSING TIME</strong></td>
<td>Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)</td>
</tr>
</tbody>
</table>

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

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1. COVERAGE</strong></td>
<td>IMPORTATIONS OF GOODS BY THE ACB</td>
</tr>
<tr>
<td><strong>2. LEGAL BASIS</strong></td>
<td>Article VIII D (4) and Article VIII I (2) &amp; (3) of the Host Country Agreement between the Government of the Republic of the Philippines and the ASEAN Centre for Biodiversity</td>
</tr>
<tr>
<td><strong>3. GRANT</strong></td>
<td>Duty and VAT Exempt</td>
</tr>
<tr>
<td><strong>4. CHECKLIST OF DOCUMENTARY REQUIREMENTS</strong></td>
<td></td>
</tr>
<tr>
<td>1.</td>
<td>Completely filled-out DOF-RO Form No. 91</td>
</tr>
<tr>
<td>2.</td>
<td>Notarized Affidavit of End-use/Ownership</td>
</tr>
<tr>
<td>3.</td>
<td>Signed and dated Import Bill of Lading/AWB</td>
</tr>
<tr>
<td>4.</td>
<td>Commercial invoice (Packing list, if applicable)</td>
</tr>
<tr>
<td>5.</td>
<td>Letter Request from ACB</td>
</tr>
<tr>
<td>6.</td>
<td>DFA Recommendation</td>
</tr>
<tr>
<td><strong>5. FILING FEE</strong></td>
<td>N/A</td>
</tr>
<tr>
<td><strong>6. APPROVING AUTHORITY</strong></td>
<td>Per DO No. 047-2016</td>
</tr>
<tr>
<td>1.</td>
<td>ROG Assistant Secretary, or</td>
</tr>
<tr>
<td>2.</td>
<td>ROG Undersecretary</td>
</tr>
<tr>
<td><strong>7. PROCESSING TIME</strong></td>
<td>Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)</td>
</tr>
</tbody>
</table>
Agreement between the Government of the Republic of the Philippines and the International Center for Living Aquatic Resources Management to establish the Office of the Worldfish Center in the Philippines

<table>
<thead>
<tr>
<th>1. COVERAGE</th>
<th>IMPORTATIONS BY THE ICLARM TO ESTABLISH THE OFFICE OF THE WORLDFISH CENTER IN THE PHILIPPINES</th>
</tr>
</thead>
<tbody>
<tr>
<td>2. LEGAL BASIS</td>
<td>Article IV of the Agreement between the Government of the Republic of the Philippines and the International Center for Living Aquatic Resources Management to establish the Office of the Worldfish Center in the Philippines</td>
</tr>
<tr>
<td>3. GRANT</td>
<td>Duty and VAT Exempt</td>
</tr>
</tbody>
</table>
| 4. CHECKLIST OF DOCUMENTARY REQUIREMENTS | 1. Completely filled-out DOF-RO Form No. 91  
2. DFA recommendation  
3. Signed and dated Bill of Lading/AWB  
4. Commercial invoice (Packing list, if applicable)  
5. Letter Request from ICLARM |
| 5. FILING FEE | N/A |
| 6. APPROVING AUTHORITY | Per DO No. 047-2016  
1. ROG Assistant Secretary, or  
2. ROG Undersecretary |
| 7. PROCESSING TIME | Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018) |

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

<table>
<thead>
<tr>
<th>1. COVERAGE</th>
<th>IMPORTATIONS BY THE INTERNATIONAL COMMITTEE OF THE RED CROSS</th>
</tr>
</thead>
<tbody>
<tr>
<td>2. LEGAL BASIS</td>
<td>Article 2, Sec. 2 of the Headquarters Agreement between the Government of the Republic of the Philippines and the International Committee of the Red Cross dated April 30, 1985</td>
</tr>
<tr>
<td>3. GRANT</td>
<td>Duty and VAT Exempt</td>
</tr>
</tbody>
</table>
| 4. CHECKLIST OF DOCUMENTARY REQUIREMENTS | 1. Completely filled-out DOF-RO Form No. 91  
2. DFA recommendation  
3. Signed and dated Bill of Lading/AWB  
4. Commercial invoice (Packing list, if applicable)  
5. Letter Request from International Committee of the Red Cross |
| 5. FILING FEE | N/A |
| 6. APPROVING AUTHORITY | Per DO No. 047-2016  
1. ROG Assistant Secretary, or  
2. ROG Undersecretary |
| 7. PROCESSING TIME | Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018) |
### GOP – Federal Republic of Germany Agreement on Technical Cooperation

<table>
<thead>
<tr>
<th>1. COVERAGE</th>
<th>IMPORTATIONS OF GERMAN TECHNICAL COOPERATION EQUIPMENT AND MATERIALS AND PERSONAL EFFECTS OF GERMAN EXPERTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>2. LEGAL BASIS</td>
<td>Article 4(5) and Article 5(3) of the Agreement between the Republic of the Philippines and the Federal Republic of Germany concerning Technical Cooperation dated September 7, 1971</td>
</tr>
<tr>
<td>3. GRANT</td>
<td>Duty and VAT Exempt</td>
</tr>
<tr>
<td>4. CHECKLIST OF DOCUMENTARY REQUIREMENTS</td>
<td>1. Completely filled-out DOF-RO Form No. 91</td>
</tr>
<tr>
<td></td>
<td>2. DFA recommendation</td>
</tr>
<tr>
<td></td>
<td>3. Signed and dated Import Bill of Lading/AWB</td>
</tr>
<tr>
<td></td>
<td>4. Commercial invoice (Packing list, if applicable)</td>
</tr>
<tr>
<td></td>
<td>5. Note Verbale from the German Embassy</td>
</tr>
<tr>
<td>5. FILING FEE</td>
<td>N/A</td>
</tr>
<tr>
<td>6. APPROVING AUTHORITY</td>
<td>Per DO No. 047-2016</td>
</tr>
<tr>
<td></td>
<td>1. ROG Assistant Secretary, or</td>
</tr>
<tr>
<td></td>
<td>2. ROG Undersecretary</td>
</tr>
<tr>
<td>7. PROCESSING TIME</td>
<td>Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)</td>
</tr>
</tbody>
</table>

### GOP – Japan Agreement on Technical Cooperation

<table>
<thead>
<tr>
<th>1. COVERAGE</th>
<th>IMPORTATIONS BY THE JAPAN INTERNATIONAL COOPERATION AGENCY (JICA) TECHNICAL COOPERATION EQUIPMENT AND MATERIALS AND PERSONAL EFFECTS OF JICA PERSONNEL</th>
</tr>
</thead>
<tbody>
<tr>
<td>2. LEGAL BASIS</td>
<td>Article IX and XI of the Agreement on Technical Cooperation between the Government of the Republic of the Philippines and the Government of Japan</td>
</tr>
<tr>
<td>3. GRANT</td>
<td>Duty and VAT Exempt</td>
</tr>
<tr>
<td>4. CHECKLIST OF DOCUMENTARY REQUIREMENTS</td>
<td>1. Completely filled-out DOF-RO Form No. 91</td>
</tr>
<tr>
<td></td>
<td>2. DFA recommendation</td>
</tr>
<tr>
<td></td>
<td>3. Signed and dated Import Bill of Lading/AWB</td>
</tr>
<tr>
<td></td>
<td>4. Commercial invoice (Packing list, if applicable)</td>
</tr>
<tr>
<td></td>
<td>5. Note Verbale from the Japanese Embassy</td>
</tr>
<tr>
<td>5. FILING FEE</td>
<td>N/A</td>
</tr>
<tr>
<td>6. APPROVING AUTHORITY</td>
<td>Per DO No. 047-2016</td>
</tr>
<tr>
<td></td>
<td>1. ROG Assistant Secretary, or</td>
</tr>
<tr>
<td></td>
<td>2. ROG Undersecretary</td>
</tr>
<tr>
<td>7. PROCESSING TIME</td>
<td>Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)</td>
</tr>
</tbody>
</table>
### GOP – Japan Air Services Agreement

<table>
<thead>
<tr>
<th>1. COVERAGE</th>
<th>IMPORTATIONS BY THE JAPANESE AIRLINES</th>
</tr>
</thead>
<tbody>
<tr>
<td>2. LEGAL BASIS</td>
<td>Article 5(1)(2) and (3) of the Air Services Agreement between the Governments of Japan and the Government of the Republic of the Philippines dated 20 January 1970</td>
</tr>
<tr>
<td>3. GRANT</td>
<td>Duty and VAT Exempt</td>
</tr>
</tbody>
</table>
| 4. CHECKLIST OF DOCUMENTARY REQUIREMENTS | 1. Completely filled-out DOF-RO Form No. 91  
2. Notarized Affidavit of End-use/Ownership  
3. Signed and dated Import Bill of Lading/AWB  
4. Commercial invoice (Packing list, if applicable) |
| 5. FILING FEE | N/A |
| 6. APPROVING AUTHORITY | 1. ROG Assistant Secretary, or  
2. ROG Undersecretary |
| 7. PROCESSING TIME | Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018) |

### GOP – US Air Transport Agreement

<table>
<thead>
<tr>
<th>1. COVERAGE</th>
<th>IMPORTATIONS BY THE US AIRLINES</th>
</tr>
</thead>
<tbody>
<tr>
<td>2. LEGAL BASIS</td>
<td>Article 9(2)(a)(b)(c) of the Air Transport Agreement concluded between the Governments of the Philippines and the United States of America on October 3, 1980</td>
</tr>
<tr>
<td>3. GRANT</td>
<td>Duty and VAT Exempt</td>
</tr>
</tbody>
</table>
| 4. CHECKLIST OF DOCUMENTARY REQUIREMENTS | 1. Completely filled-out DOF-RO Form No. 91  
2. Notarized Affidavit of End-use/Ownership  
3. Signed and dated Import Bill of Lading/AWB  
4. Commercial invoice (Packing list, if applicable) |
| 5. FILING FEE | N/A |
| 6. APPROVING AUTHORITY | 1. ROG Assistant Secretary, or  
2. ROG Undersecretary |
| 7. PROCESSING TIME | Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018) |
### GOP – Australia Visiting Forces Agreement

<table>
<thead>
<tr>
<th>1. COVERAGE</th>
<th>IMPORTATIONS FOR THE OFFICIAL USE OF AUSTRALIA VISITING FORCES</th>
</tr>
</thead>
<tbody>
<tr>
<td>2. LEGAL BASIS</td>
<td>Article 13 of the Agreement Between The Government of the Republic of the Philippines and Government of Australia concerning the Status of the Visiting Forces of Each State in the Territory of the Other State</td>
</tr>
<tr>
<td>3. GRANT</td>
<td>Duty and VAT Exempt</td>
</tr>
<tr>
<td>4. CHECKLIST OF DOCUMENTARY REQUIREMENTS</td>
<td>1. Completely filled-out DOF-RO Form No. 91 &lt;br&gt; 2. DFA Recommendation &lt;br&gt; 3. Signed and dated Import of Bill of Lading/AWB &lt;br&gt; 4. Commercial invoice (Packing list, if applicable) &lt;br&gt; 5. Note Verbale from the Australian Embassy</td>
</tr>
<tr>
<td>5. FILING FEE</td>
<td>N/A</td>
</tr>
<tr>
<td>6. APPROVING AUTHORITY</td>
<td>Per DO No. 047-2016 &lt;br&gt; 1. ROG Assistant Secretary, or &lt;br&gt; 2. ROG Undersecretary</td>
</tr>
<tr>
<td>7. PROCESSING TIME</td>
<td>Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)</td>
</tr>
</tbody>
</table>

### GOP – US Visiting Forces Agreement

<table>
<thead>
<tr>
<th>1. COVERAGE</th>
<th>IMPORTATIONS FOR THE OFFICIAL USE OF US VISITING FORCES</th>
</tr>
</thead>
<tbody>
<tr>
<td>3. GRANT</td>
<td>Duty and VAT Exempt</td>
</tr>
<tr>
<td>4. CHECKLIST OF DOCUMENTARY REQUIREMENTS</td>
<td>1. Completely filled-out DOF-RO Form No. 91 &lt;br&gt; 2. DFA Recommendation &lt;br&gt; 3. Signed and dated Import of Bill of Lading/AWB &lt;br&gt; 4. Commercial invoice (Packing list, if applicable) &lt;br&gt; 5. Note Verbale from the US Embassy</td>
</tr>
<tr>
<td>5. FILING FEE</td>
<td>N/A</td>
</tr>
<tr>
<td>6. APPROVING AUTHORITY</td>
<td>Per DO No. 047-2016 &lt;br&gt; 1. ROG Assistant Secretary, or &lt;br&gt; 2. ROG Undersecretary</td>
</tr>
<tr>
<td>7. PROCESSING TIME</td>
<td>Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)</td>
</tr>
</tbody>
</table>
Agreement between GOP and SEAMEO – INNOTECH

<table>
<thead>
<tr>
<th>1. COVERAGE</th>
<th>IMPORTATIONS BY THE SOUTHEAST ASIAN MINISTERS OF EDUCATION ORGANIZATION CENTER FOR EDUCATIONAL INNOVATION AND TECHNOLOGY</th>
</tr>
</thead>
<tbody>
<tr>
<td>2. LEGAL BASIS</td>
<td>Article III(2)(a), (3)(b), (3)(c) of the Agreement between the Government of the Republic of the Philippines and the Southeast Asian Ministers of Education Organization Regarding the Temporary Operation of the SEAMEO Regional Centre for Educational Innovation and Technology (INNOTECH)</td>
</tr>
<tr>
<td>3. GRANT</td>
<td>Duty and VAT Exempt</td>
</tr>
</tbody>
</table>
| 4. CHECKLIST OF DOCUMENTARY REQUIREMENTS | 1. Completely filled-out DOF-RO Form No. 91  
2. DFA and/or DepEd recommendation  
3. Signed and dated Bill of Lading/AWB  
4. Commercial invoice (Packing list, if applicable)  
5. Letter Request from SEAMEO – INNOTECH |
| 5. FILING FEE | N/A |
| 6. APPROVING AUTHORITY | Per DO No. 047-2016  
1. ROG Assistant Secretary, or  
2. ROG Undersecretary |
| 7. PROCESSING TIME | Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018) |

Agreement between GOP and UNICEF

<table>
<thead>
<tr>
<th>1. COVERAGE</th>
<th>IMPORTATIONS BY THE UNITED NATIONS INTERNATIONAL CHILDREN'S EMERGENCY FUND</th>
</tr>
</thead>
<tbody>
<tr>
<td>2. LEGAL BASIS</td>
<td>Article VI(A) of the Agreement between the United Nations Children's Fund and the Philippine Government dated 20 November 1948</td>
</tr>
<tr>
<td>3. GRANT</td>
<td>Duty and VAT Exempt</td>
</tr>
</tbody>
</table>
| 4. CHECKLIST OF DOCUMENTARY REQUIREMENTS | 1. Completely filled-out DOF-RO Form No. 91  
2. DFA recommendation  
3. Signed and dated Bill of Lading/AWB  
4. Commercial invoice (Packing list, if applicable)  
5. Letter Request from UNICEF |
| 5. FILING FEE | N/A |
| 6. APPROVING AUTHORITY | Per DO No. 047-2016  
1. ROG Assistant Secretary, or  
2. ROG Undersecretary |
| 7. PROCESSING TIME | Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018) |
### Agreement between the GOP and WHO

<table>
<thead>
<tr>
<th>1. COVERAGE</th>
<th>IMPORTATIONS BY THE WORLD HEALTH ORGANIZATION</th>
</tr>
</thead>
<tbody>
<tr>
<td>2. LEGAL BASIS</td>
<td>Sec. 11(b) / 11(c) / 22(f) / 22(g) of the Host Agreement between the Philippines Government and the World Health Organization date 22 July 1951 (Host Agreement) and BIR VAT Ruling No. 143-90 in relation to Sec. 12 of the Host Agreement</td>
</tr>
<tr>
<td>3. GRANT</td>
<td>Duty and VAT Exempt</td>
</tr>
<tr>
<td>5. FILING FEE</td>
<td>N/A</td>
</tr>
<tr>
<td>6. APPROVING AUTHORITY</td>
<td>Per DO No. 047-2016 1. ROG Assistant Secretary, or 2. ROG Undersecretary</td>
</tr>
<tr>
<td>7. PROCESSING TIME</td>
<td>Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)</td>
</tr>
</tbody>
</table>
### Agreement between GOP and WOSM

<table>
<thead>
<tr>
<th></th>
<th>1. COVERAGE</th>
<th>IMPORTATIONS BY THE WORLD ORGANIZATION OF THE SCOUT MOVEMENT</th>
</tr>
</thead>
<tbody>
<tr>
<td>3.</td>
<td>GRANT</td>
<td>Duty and VAT Exempt</td>
</tr>
<tr>
<td>4.</td>
<td>CHECKLIST OF DOCUMENTARY REQUIREMENTS</td>
<td></td>
</tr>
<tr>
<td></td>
<td>1. Completely filled-out DOF-RO Form No. 91</td>
<td></td>
</tr>
<tr>
<td></td>
<td>2. Signed and dated Bill of Lading/AWB</td>
<td></td>
</tr>
<tr>
<td></td>
<td>3. Commercial invoice (Packing list, if applicable)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>4. Letter Request from WOSM</td>
<td></td>
</tr>
<tr>
<td></td>
<td>5. DFA recommendation</td>
<td></td>
</tr>
<tr>
<td>5.</td>
<td>FILING FEE</td>
<td>N/A</td>
</tr>
<tr>
<td>6.</td>
<td>APPROVING AUTHORITY</td>
<td>Per DO No. 047-2016</td>
</tr>
<tr>
<td></td>
<td>1. ROG Assistant Secretary, or</td>
<td></td>
</tr>
<tr>
<td></td>
<td>2. ROG Undersecretary</td>
<td></td>
</tr>
<tr>
<td>7.</td>
<td>PROCESSING TIME</td>
<td>Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)</td>
</tr>
</tbody>
</table>

### Cooperation Agreement between GOP and the IOM

<table>
<thead>
<tr>
<th></th>
<th>1. COVERAGE</th>
<th>IMPORTATIONS BY THE INTERNATIONAL ORGANIZATION FOR MIGRATION</th>
</tr>
</thead>
<tbody>
<tr>
<td>3.</td>
<td>GRANT</td>
<td>Duty and VAT Exempt</td>
</tr>
<tr>
<td>4.</td>
<td>CHECKLIST OF DOCUMENTARY REQUIREMENTS</td>
<td></td>
</tr>
<tr>
<td></td>
<td>1. Completely filled-out DOF-RO Form No. 91</td>
<td></td>
</tr>
<tr>
<td></td>
<td>2. DFA recommendation</td>
<td></td>
</tr>
<tr>
<td></td>
<td>3. Signed and dated Bill of Lading/AWB</td>
<td></td>
</tr>
<tr>
<td></td>
<td>4. Commercial invoice (Packing list, if applicable)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>5. Letter Request from IOM</td>
<td></td>
</tr>
<tr>
<td>5.</td>
<td>FILING FEE</td>
<td>N/A</td>
</tr>
<tr>
<td>6.</td>
<td>APPROVING AUTHORITY</td>
<td>Per DO No. 047-2016</td>
</tr>
<tr>
<td></td>
<td>1. ROG Assistant Secretary, or</td>
<td></td>
</tr>
<tr>
<td></td>
<td>2. ROG Undersecretary</td>
<td></td>
</tr>
<tr>
<td>7.</td>
<td>PROCESSING TIME</td>
<td>Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)</td>
</tr>
</tbody>
</table>
XI. B. INTERNAL REVENUE DIVISION

3. Government Agencies and Instrumentalities

R.A. No. 6847

<table>
<thead>
<tr>
<th>1. COVERAGE</th>
<th>IMPORTATIONS BY THE PHILIPPINE SPORTS COMMISSION (PSC), INCLUDING DONATIONS TO THE PHILIPPINE OLYMPIC COMMITTEE AND, THROUGH THE COMMISSION, TO THE VARIOUS NATIONAL SPORTS ASSOCIATIONS</th>
</tr>
</thead>
<tbody>
<tr>
<td>2. LEGAL BASIS</td>
<td>Sec. 19 of R.A. No. 6847, as implemented by DOF-PSC Joint Circular No. 1-90, as amended by Sec. 86(c) R.A. No. 10963 (TRAIN Law)</td>
</tr>
<tr>
<td>3. GRANT</td>
<td>Duty Exempt</td>
</tr>
</tbody>
</table>
| 4. CHECKLIST OF DOCUMENTARY REQUIREMENTS | 1. Completely filled-out DOF-RO Form No. 91  
2. Notarized Affidavit of End-use/Ownership  
3. Signed and dated Import Bill of Lading / AWB  
4. Commercial invoice (Packing list, if applicable)  
5. Certification from the Commission that the imported articles are of international standard, among others  
6. Certification from the DTI-BOI that the imported articles are not locally available  
7. In case of donation: Notarized Deed of Donation and Deed of Acceptance |
| 5. FILING FEE | N/A |
| 6. APPROVING AUTHORITY | Per DO No. 047-2016  
1. ROG Assistant Secretary, or  
2. ROG Undersecretary |
| 7. PROCESSING TIME | Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018) |

R.A. No. 7160

<table>
<thead>
<tr>
<th>1. COVERAGE</th>
<th>IMPORTATIONS OF HEAVY EQUIPMENT OR MACHINERIES FOR INFRASTRUCTURE PROJECTS, GARBAGE TRUCKS, FIRE TRUCKS, AND OTHER SIMILAR EQUIPMENT BY LOCAL GOVERNMENT UNITS</th>
</tr>
</thead>
<tbody>
<tr>
<td>2. LEGAL BASIS</td>
<td>Sec. 382 of R.A. No. 7160, as implemented by Department of Finance Order No. 21-92</td>
</tr>
<tr>
<td>3. GRANT</td>
<td>Duty and VAT Exempt</td>
</tr>
</tbody>
</table>
| 4. CHECKLIST OF DOCUMENTARY REQUIREMENTS | 1. Completely filled-out DOF-RO Form No. 91  
2. Notarized Affidavit of End-use/Ownership  
3. Signed and dated Bill of Lading/AWB  
4. Commercial invoice (Packing list, if applicable)  
5. Copy of Letter-Authority to Import (if for release)  
6. DTI-FTEB Import Clearance  
7. LGU Board Resolution |
| 5. FILING FEE | N/A |
| 6. APPROVING AUTHORITY | Per DO No. 047-2016  
1. ROG Assistant Secretary, or  
2. ROG Undersecretary |
| 7. PROCESSING TIME | Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018) |
R.A. No. 7277

1. **COVERAGE**
   DONATIONS TO GOVERNMENT AGENCIES ENGAGED IN THE REHABILITATION OF DISABLED PERSONS AND ORGANIZATIONS OF DISABLED PERSONS

2. **LEGAL BASIS**
   Sec. 42(b) of R.A. No. 7277, as implemented by Department of Order No. 104-94

3. **GRANT**
   Duty and VAT Exempt

4. **CHECKLIST OF DOCUMENTARY REQUIREMENTS**
   1. Completely filled-out DOF-RO Form No. 91
   2. NCDA Recommendation
   3. Authenticated Deed of Donation and Acceptance
   4. Signed and dated Bill of Lading/AWB
   5. Commercial invoice (Packing list, if applicable)
   6. Certification from the DTI-BOI that the imported articles are not locally available

5. **FILING FEE**
   N/A

6. **APPROVING AUTHORITY**
   Per DO No. 047-2016
   1. ROG Assistant Secretary, or
   2. ROG Undersecretary

7. **PROCESSING TIME**
   Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

R.A. No. 7306

1. **COVERAGE**
   IMPORTATIONS OF EQUIPMENT, APPARATUS AND MATERIALS TO BE USED IN THE OPERATION OF THE PEOPLE’S TELEVISION NETWORK

2. **LEGAL BASIS**
   Sec. 21 of R.A. No. 7306, as amended by Sec. 86(f) of R.A. No. 10963 (TRAIN Law)

3. **GRANT**
   Duty Exempt

4. **CHECKLIST OF DOCUMENTARY REQUIREMENTS**
   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. NTC Import Authority
   6. BIS Authority

5. **FILING FEE**
   N/A

6. **APPROVING AUTHORITY**
   Per DO No. 047-2016
   1. ROG Assistant Secretary, or
   2. ROG Undersecretary

7. **PROCESSING TIME**
   Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)
## R.A. No. 7354

**1. COVERAGE**  
IMPORTATIONS USED DIRECTLY IN THE OPERATION OF THE POSTAL SYSTEM

**2. LEGAL BASIS**  
Sec. 14 of R.A. No. 7354, as amended by Sec. 86(g) of R.A. No. 10963 (TRAIN Law)

**3. GRANT**  
Duty Exempt

**4. CHECKLIST OF DOCUMENTARY REQUIREMENTS**
1. Completely filled-out DOF-RO Form No. 91
2. Notarized Affidavit of End-use/Ownership
3. Signed and dated Bill of Lading/AWB
4. Commercial invoice (Packing list, if applicable)
5. Board of Investments (BOI) Certification that the equipment, machineries, spare parts, accessories, and other materials including supplies and services used directly in the operation of the Postal System are not obtainable locally on favorable terms

**5. FILING FEE**  
N/A

**6. APPROVING AUTHORITY**

1. ROG Assistant Secretary, or
2. ROG Undersecretary

**7. PROCESSING TIME**
Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

## R.A. No. 7653

**1. COVERAGE**  
IMPORTATIONS BY THE BANCO SENTRAL NG PILIPINAS OF NOTES AND COINS, AND OF GOLD AND OTHER METALS; AND THE IMPORTATIONS OF ALL EQUIPMENT NEEDED FOR BANK NOTE PRODUCTION, MINTING OF COINS, METAL REFINING AND OTHER SECURITY PRINTING OPERATIONS

**2. LEGAL BASIS**  
Sec. 126 of R.A. No. 7653, as amended by Sec. 86(m) of R.A. No. 10963 (TRAIN Law)

**3. GRANT**  
Duty Exempt

**4. CHECKLIST OF DOCUMENTARY REQUIREMENTS**
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

**5. FILING FEE**  
N/A

**6. APPROVING AUTHORITY**

1. ROG Assistant Secretary, or
2. ROG Undersecretary

**7. PROCESSING TIME**
Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)
XI. B. INTERNAL REVENUE DIVISION

R.A. No. 7884

1. COVERAGE
IMPORTATIONS BY THE NATIONAL DAIRY AUTHORITY OF DAIRY ANIMALS, VETERINARY AND OTHER SUPPLIES, OTHER FARM INPUTS, DAIRY EQUIPMENT AND MACHINERIES, INCLUDING ITS SPARE PARTS, FOR DISTRIBUTION TO DAIRY COOPERATIVES

2. LEGAL BASIS
Sec. 18 of R.A. No. 7884, as amended by Sec. 86(o) of R.A. No. 10963 (TRAIN Law)

3. GRANT
Duty Exempt

4. CHECKLIST OF DOCUMENTARY REQUIREMENTS
1. Completely filled-out DOF-RO Form No. 91
2. Notarized Affidavit of End-use/Ownership
3. Signed and dated Bill of Lading/AWB
4. Commercial invoice (Packing list, if applicable)
5. Board of Investments (BOI) Certification

5. FILING FEE
N/A

6. APPROVING AUTHORITY
Per DO No. 047-2016
1. ROG Assistant Secretary, or
2. ROG Undersecretary

7. PROCESSING TIME
Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

R.A. No. 8282

1. COVERAGE
IMPORTATIONS BY THE SOCIAL SECURITY SYSTEM

2. LEGAL BASIS
Sec. 16 of R.A. No. 8282, as amended by Sec. 86(q) of R.A. No. 10963 (TRAIN Law)

3. GRANT
Duty Exempt

4. CHECKLIST OF DOCUMENTARY REQUIREMENTS
1. Completely filled-out DOF-RO Form No. 91
2. Notarized Affidavit of End-use/Ownership
3. Signed and dated Bill of Lading/AWB
4. Commercial invoice (Packing list, if applicable)

5. FILING FEE
N/A

6. APPROVING AUTHORITY
Per DO No. 047-2016
1. ROG Assistant Secretary, or
2. ROG Undersecretary

7. PROCESSING TIME
Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)
XI. B. INTERNAL REVENUE DIVISION

R.A. No. 8291

1. **COVERAGE**
IMPORTATIONS BY THE GOVERNMENT SERVICE INSURANCE SYSTEM

2. **LEGAL BASIS**
Sec. 39 of R.A. No. 8291, as amended by Sec. 86(r) of R.A. No. 10963 (TRAIN Law)

3. **GRANT**
Duty Exempt

4. **CHECKLIST OF DOCUMENTARY REQUIREMENTS**
1. Completely filled-out DOF-RO Form No. 91
2. Notarized Affidavit of End-use/Ownership
3. Signed and dated Bill of Lading/AWB
4. Commercial invoice (Packing list, if applicable)

5. **FILING FEE**
N/A

6. **APPROVING AUTHORITY**
Per DO No. 047-2016
1. ROG Assistant Secretary, or
2. ROG Undersecretary

7. **PROCESSING TIME**
Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

R.A. No. 8292

1. **COVERAGE**
IMPORTATIONS OF MACHINERIES, EQUIPMENT, MATERIALS AND SUPPLIES BY STATE UNIVERSITIES AND COLLEGES

2. **LEGAL BASIS**
Sec. 4(f) of R.A. No. 8292, as amended by Sec. 86(s) of R.A. No. 10963 (TRAIN Law)

3. **GRANT**
Duty Exempt

4. **CHECKLIST OF DOCUMENTARY REQUIREMENTS**
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. Resolution from the Board of Regents and/or Certification from the State Universities/State Colleges' President that acquisition of the item is authorized by the Board of Regents

5. **FILING FEE**
N/A

6. **APPROVING AUTHORITY**
Per DO No. 047-2016
1. ROG Assistant Secretary, or
2. ROG Undersecretary

7. **PROCESSING TIME**
Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)
### R.A. No. 8492

**1. COVERAGE**

IMPORTATIONS OF ART/DISPLAY MATERIALS AND EQUIPMENT DIRECTLY USED FOR THE NATIONAL MUSEUM’S NON-PROFIT PROGRAMS INCLUDING BUT NOT LIMITED TO BOOKS, ART MATERIALS, CHEMICALS FOR PRESERVATION AND RESTORATION, EXHIBIT AND TECHNICAL EQUIPMENT AND FILMS

**2. LEGAL BASIS**

Sec. 25 of R.A. No. 8492, as amended by Sec. 86(t) R.A. No.10963 (TRAIN Law)

**3. GRANT**

Duty Exempt

**4. CHECKLIST OF DOCUMENTARY REQUIREMENTS**

1. Completely filled-out DOF-RO Form No. 91
2. Notarized Affidavit of End-use/Ownership
3. Signed and dated Bill of Lading/AWB
4. Commercial invoice (Packing list, if applicable)

**5. FILING FEE**

N/A

**6. APPROVING AUTHORITY**

Per DO No. 047-2016
1. ROG Assistant Secretary, or
2. ROG Undersecretary

**7. PROCESSING TIME**

Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

### R.A. No. 9003

**1. COVERAGE**

DONATIONS TO LOCAL GOVERNMENT UNITS, ENTERPRISES OR PRIVATE ENTITIES, INCLUDING NON-GOVERNMENTAL ORGANIZATIONS, FOR THE SUPPORT AND MAINTENANCE OF THE PROGRAM FOR EFFECTIVE SOLID WASTE MANAGEMENT

**2. LEGAL BASIS**

Sec. 45(c) of R.A. No. 9003, as amended by Sec. 86(xx) of R.A. No. 10963 (TRAIN Law)

**3. GRANT**

Duty Exempt

**4. CHECKLIST OF DOCUMENTARY REQUIREMENTS**

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. DENR recommendation
6. Authenticated Deed of Donation and Acceptance

**5. FILING FEE**

N/A

**6. APPROVING AUTHORITY**

Per DO No. 047-2016
1. ROG Assistant Secretary, or
2. ROG Undersecretary

**7. PROCESSING TIME**

Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)
## R.A. No. 9275

<table>
<thead>
<tr>
<th>1. COVERAGE</th>
<th>IMPORTATIONS OF ARTICLES DONATED TO, OR FOR THE ACCOUNT OF ANY LOCAL GOVERNMENT UNITS, WATER DISTRICTS, LOCAL WATER UTILITIES, ENTERPRISES, OR PRIVATE ENTITIES AND INDIVIDUALS TO BE EXCLUSIVELY USED FOR WATER QUALITY MANAGEMENT PROGRAMS</th>
</tr>
</thead>
<tbody>
<tr>
<td>2. LEGAL BASIS</td>
<td>Sec. 26(3) of R.A. No. 9275, as amended by Sec. 86(ss) of R.A. No. 10963 (TRAIN Law)</td>
</tr>
<tr>
<td>3. GRANT</td>
<td>Duty Exempt</td>
</tr>
</tbody>
</table>
| 4. CHECKLIST OF DOCUMENTARY REQUIREMENTS | 1. Completely filled-out DOF-RO Form No. 91  
2. Signed and dated Bill of Lading/AWB  
3. Commercial invoice (Packing list, if applicable)  
4. DENR Endorsement  
5. Authenticated Deed of Donation and Acceptance |
| 5. FILING FEE | N/A |
| 6. APPROVING AUTHORITY | Per DO No. 047-2016  
1. ROG Assistant Secretary, or  
2. ROG Undersecretary |
| 7. PROCESSING TIME | Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018) |

## R.A. No. 9497

<table>
<thead>
<tr>
<th>1. COVERAGE</th>
<th>IMPORTATIONS OF EQUIPMENT, MACHINERIES, SPARE PARTS, ACCESSORIES AND OTHER MATERIALS INCLUDING SUPPLIES AND SERVICES USED SOLELY AND EXCLUSIVELY IN THE OPERATIONS OF THE CIVIL AVIATION AUTHORITY OF THE PHILIPPINES</th>
</tr>
</thead>
<tbody>
<tr>
<td>2. LEGAL BASIS</td>
<td>Sec. 16(a) of R.A. No. 9497, as amended by Sec. 86(bb) of R.A. No. 10963 (TRAIN Law)</td>
</tr>
<tr>
<td>3. GRANT</td>
<td>Duty Exempt</td>
</tr>
</tbody>
</table>
| 4. CHECKLIST OF DOCUMENTARY REQUIREMENTS | 1. Completely filled-out DOF-RO Form No. 91  
2. Notarized Affidavit of End-use/Ownership  
3. Signed and dated Bill of Lading/AWB  
4. Commercial invoice (Packing list, if applicable)  
5. Board of Investments (BOI) Certification that the equipment, machineries, spare parts, accessories and other materials including supplies and services used solely and exclusively in the operations of the Authority are not obtainable locally |
| 5. FILING FEE | N/A |
| 6. APPROVING AUTHORITY | Per DO No. 047-2016  
1. ROG Assistant Secretary, or  
2. ROG Undersecretary |
| 7. PROCESSING TIME | Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018) |
R.A. No. 9500

1. **COVERAGE**  
   IMPORTATIONS OF MACHINERIES, EQUIPMENT, MATERIALS AND SUPPLIES BY THE UNIVERSITY OF THE PHILIPPINES

2. **LEGAL BASIS**  
   Sec. 25(a)(c) of R.A. No. 9500, as amended by Sec. 86(cc) of R.A. No. 10963 (TRAIN Law)

3. **GRANT**  
   Duty Exempt

4. **CHECKLIST OF DOCUMENTARY REQUIREMENTS**  
   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. Resolution from the Board of Regents and / or Certification from the State Universities/State Colleges President that acquisition of the item is authorized by the Board of Regents

5. **FILING FEE**  
   N/A

6. **APPROVING AUTHORITY**  
   Per DO No. 047-016
   1. ROG Assistant Secretary, or
   2. ROG Undersecretary

7. **PROCESSING TIME**  
   Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

R.A. No. 9369

1. **COVERAGE**  
   IMPORTATIONS OF EQUIPMENT, MATERIALS, SOFTWARE AND SUPPLIES BY THE COMMISSION ON ELECTIONS

2. **LEGAL BASIS**  
   Sec. 10 of R.A. No. 9369

3. **GRANT**  
   Duty and VAT Exempt

4. **CHECKLIST OF DOCUMENTARY REQUIREMENTS**  
   1. Completely filled-out DOF-RO Form No. 91
   2. Notarized Affidavit of End-use/Ownership
   3. Signed and dated Bill of Lading/AWB
   4. Commercial invoice (Packing list, if applicable)

5. **FILING FEE**  
   N/A

6. **APPROVING AUTHORITY**  
   Per DO No. 047-2016
   1. ROG Assistant Secretary, or
   2. ROG Undersecretary

7. **PROCESSING TIME**  
   Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)
### R.A. No. 10086

1. **COVERAGE**  
   IMPORTATIONS OF SCIENTIFIC, PHILOSOPHICAL, HISTORICAL AND CULTURAL BOOKS, SUPPLIES AND MATERIALS FOR THE USE IN THE CONSERVATION OR PRESERVATION WORK OF THE NATIONAL HISTORICAL COMMISSION OF THE PHILIPPINES

2. **LEGAL BASIS**  
   Sec. 23 of R.A. No. 10086, as amended by RA No. 86(gg) of R.A. No. 10963 (TRAIN Law)

3. **GRANT**  
   Duty Exempt

4. **CHECKLIST OF DOCUMENTARY REQUIREMENTS**  
   1. Completely filled-out DOF-RO Form No. 91  
   2. Notarized Affidavit of End-use/Ownership  
   3. Signed and dated Bill of Lading/AWB  
   4. Commercial invoice (Packing list, if applicable)  
   5. Board Certification

5. **FILING FEE**  
   N/A

6. **APPROVING AUTHORITY**  
   Per DO No. 047-2016  
   1. ROG Assistant Secretary, or  
   2. ROG Undersecretary

7. **PROCESSING TIME**  
   Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

### R.A. No. 10349

1. **COVERAGE**  
   IMPORTATIONS OF WEAPONS, EQUIPMENT AND AMMUNITIONS TO THE ARMED FORCES OF THE PHILIPPINES, WHICH ARE DIRECTLY AND EXCLUSIVELY USED FOR ITS PROJECTS, UNDERTAKINGS, ACTIVITIES AND PROGRAMS UNDER THE REVISED ARMED FORCES OF THE PHILIPPINES MODERNIZATION ACT

2. **LEGAL BASIS**  
   Sec. 10 of R.A. No. 10349 as amended by Sec. 86(ii) of R.A. No. 10963 (TRAIN Law)

3. **GRANT**  
   Duty Exempt

4. **CHECKLIST OF DOCUMENTARY REQUIREMENTS**  
   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. National Telecommunications Commission (NTC) Certification if the shipment is communications equipment  
   6. Civil Aviation Authority of the Philippines (CAAP) Certification if shipment is aircraft/parts

5. **FILING FEE**  
   N/A

6. **APPROVING AUTHORITY**  
   Per DO No. 047-2016  
   1. ROG Assistant Secretary, or  
   2. ROG Undersecretary

7. **PROCESSING TIME**  
   Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)
# XI. B. INTERNAL REVENUE DIVISION

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

<table>
<thead>
<tr>
<th>1. COVERAGE</th>
<th>NATIONAL INTERNAL REVENUE TAXES AND IMPORT DUTIES PAYABLE OR ASSUMED BY NATIONAL GOVERNMENT, CONSTITUTIONAL OFFICES ENJOYING FISCAL AUTONOMY AND STATE UNIVERSITIES AND COLLEGES ARISING FROM FOREIGN DONATIONS, GRANTS AND LOANS</th>
</tr>
</thead>
<tbody>
<tr>
<td>2. LEGAL BASIS</td>
<td>Sec. 15(a) and (b) of R.A. No. 10964, as implemented by DOF –DBM Joint Circular No.1 dated April 30, 2014</td>
</tr>
<tr>
<td>3. GRANT</td>
<td>Automatic appropriation of funds for payment of taxes and duties</td>
</tr>
</tbody>
</table>
| 4. CHECKLIST OF DOCUMENTARY REQUIREMENTS | 1. Completely filled-out DOF-RO Form No. 91  
2. Signed and dated Bill of Lading/AWB  
3. Commercial invoice (Packing list, if applicable)  
4. Other documentary requirements under DOF-DBM Joint Circular No. 1 shall be submitted to the Bureau of Customs (BOC) |
| 5. FILING FEE | N/A |
| 6. APPROVING AUTHORITY | Per DO No. 047-2016 1. ROG Assistant Secretary, or  
2. ROG Undersecretary |
| 7. PROCESSING TIME | Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018) |

### R.A. No. 7356

<table>
<thead>
<tr>
<th>1. COVERAGE</th>
<th>IMPORTATIONS OF MATERIALS BY THE NATIONAL COMMISSION FOR CULTURE AND THE ARTS FOR THE USE OF FILIPINO ARTISTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>2. LEGAL BASIS</td>
<td>Sec. 21 of R.A. No. 7356, as amended by Sec. 86(i) R.A. No. 10963 (TRAIN Law)</td>
</tr>
<tr>
<td>3. GRANT</td>
<td>Duty Exempt</td>
</tr>
</tbody>
</table>
| 4. CHECKLIST OF DOCUMENTARY REQUIREMENTS | 1. Completely filled-out DOF-RO Form No. 91  
2. Notarized Affidavit of End-use/Ownership  
3. Signed and dated Bill of Lading/AWB  
4. Commercial invoice (Packing list, if applicable)  
5. BOI Certification of local non-availability |
| 5. FILING FEE | N/A |
| 6. APPROVING AUTHORITY | Per DO No. 047-2016 1. ROG Assistant Secretary, or  
2. ROG Undersecretary |
| 7. PROCESSING TIME | Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018) |
4. Importations of intergovernmental bodies, organizations, and non-governmental entities

P.D. No. 269

<table>
<thead>
<tr>
<th>1. COVERAGE</th>
<th>IMPORTATIONS OF EQUIPMENT AND MACHINERIES NECESSARY IN THE OPERATIONS OF NATIONAL ELECTRIFICATION ADMINISTRATION REGISTERED ELECTRIC COOPERATIVES</th>
</tr>
</thead>
<tbody>
<tr>
<td>2. LEGAL BASIS</td>
<td>Sec. 39(a) of P.D. No. 269, as implemented by DOF – NEA Joint Circular 1-97</td>
</tr>
<tr>
<td>3. GRANT</td>
<td>Duty Exempt</td>
</tr>
<tr>
<td>5. FILING FEE</td>
<td>N/A</td>
</tr>
<tr>
<td>6. APPROVING AUTHORITY</td>
<td>Per DO No. 047-2016 &lt;br&gt; 1. ROG Assistant Secretary, or &lt;br&gt; 2. ROG Undersecretary</td>
</tr>
<tr>
<td>7. PROCESSING TIME</td>
<td>Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)</td>
</tr>
</tbody>
</table>

P.D. No. 292

<table>
<thead>
<tr>
<th>1. COVERAGE</th>
<th>IMPORTATIONS BY THE AQUACULTURE DEPARTMENT OF THE SOUTHEAST ASIAN FISHERIES DEVELOPMENT CENTER IN THE PHILIPPINES</th>
</tr>
</thead>
<tbody>
<tr>
<td>2. LEGAL BASIS</td>
<td>Sec. 1 of P.D. No. 292</td>
</tr>
<tr>
<td>3. GRANT</td>
<td>Duty and VAT Exempt</td>
</tr>
<tr>
<td>5. FILING FEE</td>
<td>N/A</td>
</tr>
<tr>
<td>6. APPROVING AUTHORITY</td>
<td>Per OO No. 107-2016 &lt;br&gt; 1. RO Director IV</td>
</tr>
<tr>
<td>7. PROCESSING TIME</td>
<td>Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)</td>
</tr>
</tbody>
</table>
XI. B. INTERNAL REVENUE DIVISION

P.D. No. 538

1. **COVERAGE**
   RAW MATERIALS, SUPPLIES, ARTICLES, EQUIPMENT, MACHINERIES, SPARE PARTS BROUGHT IN THE PHILIPPINE VETERANS INVESTMENT DEVELOPMENT CORPORATION (PHIVIDEC) AREAS AND UTILIZED IN THE PRODUCTION, STORING, PACKING AND SHIPMENT OF GOODS MEANT FOR FOREIGN MARKETS

2. **LEGAL BASIS**
   Sec. 8 of P.D. No. 538, as amended by P.D. No. 1491

3. **GRANT**
   Duty and VAT Exempt

4. **CHECKLIST OF DOCUMENTARY REQUIREMENTS**
   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. PHIVIDEC Certification

5. **FILING FEE**
   N/A

6. **APPROVING AUTHORITY**
   Per DO No. 047-2016
   1. ROG Assistant Secretary, or
   2. ROG Undersecretary

7. **PROCESSING TIME**
   Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

P.D. No. 1171

1. **COVERAGE**
   IMPORTATIONS BY THE SOUTHEAST ASIAN REGIONAL CENTER FOR GRADUATE STUDY AND RESEARCH IN AGRICULTURE

2. **LEGAL BASIS**
   Sec. 1 of P.D. No. 1171

3. **GRANT**
   Duty and VAT Exempt

4. **CHECKLIST OF DOCUMENTARY REQUIREMENTS**
   1. Completely filled-out DOF-RO Form No. 91
   2. Notarized Affidavit of End-use/Ownership
   3. Signed and dated Import Bill of Lading / AWB
   4. Commercial invoice (Packing list, if applicable)

5. **FILING FEE**
   N/A

6. **APPROVING AUTHORITY**
   Per DO No. 047-2016
   1. ROG Assistant Secretary, or
   2. ROG Undersecretary

7. **PROCESSING TIME**
   Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)
### XI. B. INTERNAL REVENUE DIVISION

#### P.D. No. 1362

1. **COVERAGE**
   - IMPORTATIONS OF RADIO OR TELEVISION EQUIPMENT, SPARE PARTS AND ALLIED TECHNICAL AND PROGRAM MATERIALS TO BE USED EXCLUSIVELY IN BROADCAST OPERATIONS OF RADIO BROADCASTING CABLE AND TELEVISION STATIONS

2. **LEGAL BASIS**
   - Sec. 2 of P.D. No. 1362, as implemented by DOF Order No. 16-78

3. **GRANT**
   - Offsetting of Duties and Taxes

4. **CHECKLIST OF DOCUMENTARY REQUIREMENTS**
   1. Completely filled-out DOF-RO Form No. 91
   2. Notarized Affidavit of End-use/Ownership
   3. Signed and dated Bill of Lading / AWB
   4. Commercial invoice (Packing list, if applicable)
   5. Pro-Forma Invoice (if for authority to import)
   6. Contract between PIA / KBP and the Corporation
   7. NTC Import Authority
   8. NEDA Certification
   9. BOC Certification of Airtime Credit (if for release)
   10. PIA / KBP Certification of Airtime Credit (if for release)
   11. Import Authority (if for release)

5. **FILING FEE**
   - N/A

6. **APPROVING AUTHORITY**
   1. ROG Assistant Secretary, or
   2. ROG Undersecretary

7. **PROCESSING TIME**
   - Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

#### P.D. No. 1620

1. **COVERAGE**
   - IMPORTATIONS BY THE INTERNATIONAL RICE RESEARCH INSTITUTE

2. **LEGAL BASIS**
   - Article 5(1) and (4) of P.D. No. 1620 (IRRI)

3. **GRANT**
   - Duty and VAT Exempt

4. **CHECKLIST OF DOCUMENTARY REQUIREMENTS**
   1. Completely filled-out DOF-RO Form No. 91
   2. Signed and dated Import Bill of Lading / AWB
   3. Commercial invoice (Packing list, if applicable)
   4. Letter Request from IRRI
   5. DFA Recommendation

5. **FILING FEE**
   - N/A

6. **APPROVING AUTHORITY**
   1. RO Director IV

7. **PROCESSING TIME**
   - Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)
XI. B.  INTERNAL REVENUE DIVISION

R.A. No. 3676

1. COVERAGE  IMPORTATIONS BY THE RAMON MAGSAYSAY AWARD FOUNDATION FOR ITS OFFICIAL USE
2. LEGAL BASIS  Sec. 1 of R.A. No. 3676
3. GRANT  Duty and VAT Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS
   1. Completely filled-out DOF-RO Form No. 91
   2. Notarized Affidavit of End-use/Ownership
   3. Signed and dated Bill of Lading/AWB
   4. Commercial invoice (Packing list, if applicable)
   5. Deed of Donation and Acceptance (if donation)
5. FILING FEE  N/A
6. APPROVING AUTHORITY  Per DO No. 047.2016
   1. ROG Assistant Secretary, or
   2. ROG Undersecretary
7. PROCESSING TIME  Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

R.A. No. 6715

1. COVERAGE  DONATIONS TO LEGITIMATE LABOR ORGANIZATIONS FROM FRATERNAL AND SIMILAR ORGANIZATIONS
2. LEGAL BASIS  Sec. 17 of R.A. No. 6715, as implemented by DOF-DOLE Joint Circular No. 1-92
3. GRANT  Duty and VAT Exempt
4. CHECKLIST OF DOCUMENTARY REQUIREMENTS
   1. Completely filled-out DOF-RO Form No. 91
   2. Notarized Affidavit of End-use/Ownership
   3. Favorable recommendation from DOLE
   4. Signed and dated Bill of Lading/AWB (if for release)
   5. Commercial invoice (Packing list, if applicable)
   6. Authenticated Deed of Donation and Acceptance (for donations)
5. FILING FEE  N/A
6. APPROVING AUTHORITY  Per DO No. 047.2016
   1. ROG Assistant Secretary, or
   2. ROG Undersecretary
7. PROCESSING TIME  Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)
XI. B. INTERNAL REVENUE DIVISION

### R.A. No. 7278

<table>
<thead>
<tr>
<th></th>
<th>COVERAGE</th>
<th>DONATIONS TO THE BOY SCOUTS OF THE PHILIPPINES</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>LEGAL BASIS</td>
<td>Sec. 8 of R.A. No. 7278, as amended by Sec. 86 (d) of R.A. No. 10963 (TRAIN Law)</td>
</tr>
<tr>
<td>2.</td>
<td>GRANT</td>
<td>Duty Exempt</td>
</tr>
</tbody>
</table>
| 3. | CHECKLIST OF DOCUMENTARY REQUIREMENTS | 1. Completely filled-out DOF-RO Form No. 91  
2. Notarized Affidavit of End-use/Ownership  
3. Signed and dated Bill of Lading/AWB  
4. Commercial invoice (Packing list, if applicable)  
5. Authenticated Deed of Donation and Acceptance |
| 4. | FILING FEE | N/A |
| 5. | APPROVING AUTHORITY | Per DO No. 047-2016  
1. ROG Assistant Secretary, or  
2. ROG Undersecretary |
| 6. | PROCESSING TIME | Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018) |

### R.A. No. 7459

<table>
<thead>
<tr>
<th></th>
<th>COVERAGE</th>
<th>IMPORTATIONS OF EQUIPMENT AND MATERIALS BY FILIPINO INVENTORS</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>LEGAL BASIS</td>
<td>Sec. 6 of R.A. No. 7459, as implemented by DOF Order 121-93, as amended by Sec. 86(2) of R.A. No. 10963 (TRAIN Law)</td>
</tr>
<tr>
<td>2.</td>
<td>GRANT</td>
<td>Duty Exempt</td>
</tr>
</tbody>
</table>
| 3. | CHECKLIST OF DOCUMENTARY REQUIREMENTS | 1. Completely filled-out DOF-RO Form No. 91  
2. Notarized Affidavit of End-use/Ownership  
3. Signed and dated Bill of Lading/AWB  
4. Commercial invoice (Packing list, if applicable)  
5. BOI Certification of local non-availability  
6. DOST recommendation |
| 4. | FILING FEE | N/A |
| 5. | APPROVING AUTHORITY | Per DO No. 047.2016  
1. ROG Assistant Secretary, or  
2. ROG Undersecretary |
| 6. | PROCESSING TIME | Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018) |
### XI. B. INTERNAL REVENUE DIVISION

#### R.A. No. 7686

1. **COVERAGE**
   
   IMPORTATIONS OF ESSENTIAL EQUIPMENT, APPARATUS AND MATERIALS IMPORTED BY ACCREDITED DUAL TRAINING PRIVATE EDUCATIONAL INSTITUTIONS

2. **LEGAL BASIS**
   
   Sec. 18 of R.A. No. 7686, as implemented by Revenue Regulations 10-96 dated August 7, 1996

3. **GRANT**
   
   Duty and VAT Exempt

4. **CHECKLIST OF DOCUMENTARY REQUIREMENTS**
   - Completely filled-out DOF-RO Form No. 91
   - Notarized Affidavit of End-use/Ownership
   - Signed and dated Bill of Lading/AWB
   - Commercial invoice (Packing list, if applicable)
   - Charter or Certification of Registration of the educational institution with the SEC or other evidence of the character of the institution
   - TESDA Certification
   - BOI Certification

5. **FILING FEE**
   
   N/A

6. **APPROVING AUTHORITY**
   
   Per DO No. 047-2016
   - ROG Assistant Secretary, or
   - ROG Undersecretary

7. **PROCESSING TIME**
   
   Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

#### R.A. No. 9511

1. **COVERAGE**
   
   IMPORTATIONS BY THE NATIONAL GRID CORPORATION PHILIPPINES

2. **LEGAL BASIS**
   
   Sec. 9 of R.A. No. 9511, as amended by Sec. 86(bbb) of R.A. No. 10963 (TRAIN Law)

3. **GRANT**
   
   Duty Exempt

4. **CHECKLIST OF DOCUMENTARY REQUIREMENTS**
   - Completely filled-out DOF-RO Form No. 91
   - Notarized Affidavit of End-use/Ownership
   - Signed and dated Bill of Lading/AWB
   - Commercial invoice (Packing list, if applicable)
   - Pictures/Technical Description of the shipment
   - National Telecommunications Commission (NTC) Certification if the shipment is a communication equipment

5. **FILING FEE**
   
   N/A

6. **APPROVING AUTHORITY**
   
   Per DO No. 047-2016
   - ROG Assistant Secretary, or
   - ROG Undersecretary

7. **PROCESSING TIME**
   
   Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)
### R.A. No. 9520

1. **COVERAGE**
   - IMPORTATIONS OF MACHINERIES, EQUIPMENT AND SPARE PARTS BY COOPERATIVE DEVELOPMENT AUTHORITY REGISTERED COOPERATIVES

2. **LEGAL BASIS**
   - Sec. 61 of R.A. No. 9520 as implemented by DOF – CDA Joint Circular 1-90

3. **GRANT**
   - Duty and VAT Exempt

4. **CHECKLIST OF DOCUMENTARY REQUIREMENTS**
   1. Completely filled-out DOF-RO Form No. 91
   2. Notarized Affidavit of End-use/Ownership
   3. Signed and dated Bill of Lading/AWB
   4. Commercial invoice (Packing list, if applicable)
   5. CDA Certification
   6. BOI Certification
   7. Articles of Incorporation and By – Laws
   8. Latest Audited Financial Statements

5. **FILING FEE**
   - N/A

6. **APPROVING AUTHORITY**
   - Per DO No. 047-2016
     1. ROG Assistant Secretary, or
     2. ROG Undersecretary

7. **PROCESSING TIME**
   - Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

---

### R.A. No. 10072

1. **COVERAGE**
   - IMPORTATIONS BY THE PHILIPPINE RED CROSS

2. **LEGAL BASIS**
   - Sec. 5(c) of R.A. No. 10072

3. **GRANT**
   - Duty and VAT Exempt

4. **CHECKLIST OF DOCUMENTARY REQUIREMENTS**
   1. Completely filled-out DOF-RO Form No. 91
   2. Signed and dated Bill of Lading/AWB
   3. Commercial invoice (Packing list, if applicable)
   4. Deed of Donation and Acceptance (if donation)

5. **FILING FEE**
   - N/A

6. **APPROVING AUTHORITY**
   - Per OO No. 107-2016
     1. RO Director IV

7. **PROCESSING TIME**
   - Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)
### R.A. No. 10073

<table>
<thead>
<tr>
<th>1. COVERAGE</th>
<th>IMPORTATIONS AND DONATIONS TO THE GIRL SCOUTS OF THE PHILIPPINES</th>
</tr>
</thead>
<tbody>
<tr>
<td>2. LEGAL BASIS</td>
<td>Sec. 11(b) and (c) of R.A. No. 10073</td>
</tr>
<tr>
<td>3. GRANT</td>
<td>Duty and VAT Exempt</td>
</tr>
<tr>
<td>4. CHECKLIST OF DOCUMENTARY REQUIREMENTS</td>
<td></td>
</tr>
<tr>
<td>1. Completely filled-out DOF-RO Form No. 91</td>
<td></td>
</tr>
<tr>
<td>2. Notarized Affidavit of End-use/Ownership</td>
<td></td>
</tr>
<tr>
<td>3. Signed and dated Bill of Lading/AWB</td>
<td></td>
</tr>
<tr>
<td>4. Commercial invoice (Packing list, if applicable)</td>
<td></td>
</tr>
<tr>
<td>5. FILING FEE</td>
<td>N/A</td>
</tr>
<tr>
<td>6. APPROVING AUTHORITY</td>
<td>Per DO No. 047-2016</td>
</tr>
<tr>
<td>1. ROG Assistant Secretary, or</td>
<td></td>
</tr>
<tr>
<td>2. ROG Undersecretary</td>
<td></td>
</tr>
<tr>
<td>7. PROCESSING TIME</td>
<td>Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)</td>
</tr>
</tbody>
</table>
5. Donations

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

<table>
<thead>
<tr>
<th>1. <strong>COVERAGE</strong></th>
<th>IMPORTATIONS/DONATIONS ENDORSED BY THE NATIONAL ECONOMIC DEVELOPMENT AUTHORITY (NEDA) IN THE INTEREST OF NATIONAL ECONOMIC DEVELOPMENT</th>
</tr>
</thead>
<tbody>
<tr>
<td>2. <strong>LEGAL BASIS</strong></td>
<td>Last clause of the last paragraph of Sec. 800 of R.A. No. 10863 (CMTA)</td>
</tr>
<tr>
<td>3. <strong>GRANT</strong></td>
<td>Duty Exempt</td>
</tr>
</tbody>
</table>
| 4. **CHECKLIST OF DOCUMENTARY REQUIREMENTS** | 1. Completely filled-out DOF-RO Form No. 91  
2. Signed and dated Bill of Lading/AWB  
3. Commercial invoice (Packing list, if applicable)  
4. Indorsement from NEDA  
5. Authenticated Deed of Donation and Acceptance (for donations to NGO and Hospitals)  
6. Certification from the Commission on Population (for importations of Family Planning Materials) |
| 5. **FILING FEE** | N/A |
| 6. **APPROVING AUTHORITY** | Per DO No. 047-2016  
1. ROG Assistant Secretary, or  
2. ROG Undersecretary |
| 7. **PROCESSING TIME** | Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018) |

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

<table>
<thead>
<tr>
<th>1. <strong>COVERAGE</strong></th>
<th>DONATIONS ENDORSED BY DEPARTMENT OF SOCIAL WELFARE AND DEVELOPMENT (DSWD)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2. <strong>LEGAL BASIS</strong></td>
<td>Sec. 800(m) of R.A. No. 10863 CMTA</td>
</tr>
<tr>
<td>3. <strong>GRANT</strong></td>
<td>Duty Exempt</td>
</tr>
</tbody>
</table>
| 4. **CHECKLIST OF DOCUMENTARY REQUIREMENTS** | 1. Completely filled-out DOF-RO Form No. 91  
2. Signed and dated Bill of Lading/AWB  
3. Commercial invoice (Packing list, if applicable)  
4. DSWD Recommendation  
5. Authenticated Deed of Donation and Acceptance |
| 5. **FILING FEE** | N/A |
| 6. **APPROVING AUTHORITY** | Per DO No. 047-2016  
1. ROG Assistant Secretary, or  
2. ROG Undersecretary |
| 7. **PROCESSING TIME** | Seven (7) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018) |
XI. ENTITLEMENTS AND CHECKLIST OF REQUIREMENTS

C. MABUHAY LANE

E.O. No. 57, Sec. 1

1. COVERAGE

IMPORTATIONS OF CAPITAL EQUIPMENT, SPARE PARTS AND ACCESSORIES

2. LEGAL BASIS

Sec. 1 of E.O. No. 57, as implemented by DTI-BOI Administrative Order No. 01, Series of 2018

3. GRANT

0% Duty

4. CHECKLIST OF DOCUMENTARY REQUIREMENTS

1. Completely filled-out DOF-RO Form No. 91
2. Notarized Affidavit of End-use/Ownership
3. Signed and dated Bill of Lading/AWB
4. Commercial invoice (Packing list, if applicable)
5. Certificate of Registration with Annexes/Terms and Conditions
6. BOI Certificate of Authority
7. Original DOF Form No. 1
8. Bank Transaction (Mode of importations/Letter of Credit, Debit Advice, Purchase Order, etc.)
9. Original Authorization Letter from consignee (if applicant is a broker)

5. FILING FEE

Per DO No. 54-2000
Payment of filing fee

6. APPROVING AUTHORITY

Per DO No. 047-2016
1. ROG Assistant Secretary, or
2. ROG Undersecretary

7. PROCESSING TIME

Three (3) working days from submission of complete documentary requirements

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

1. COVERAGE

IMPORTATIONS OF MACHINERY, EQUIPMENT AND SPARE PARTS

2. LEGAL BASIS

Art. 39(f) formerly Art. 39(g) of E.O. No. 226, as amended by R.A. No. 7918

3. GRANT

Under Bond

4. CHECKLIST OF DOCUMENTARY REQUIREMENTS

1. Completely filled-out DOF-RO Form No. 91
2. Original Indorsement from the Board of Investments
3. Signed and dated Bill of Lading/AWB
4. Commercial invoice (Packing list, if applicable)

5. FILING FEE

Per DO No. 54-2000
Payment of filing fee

6. APPROVING AUTHORITY

Per DO No. 047-2016
1. ROG Assistant Secretary, or
2. ROG Undersecretary

7. PROCESSING TIME

Three (3) working days from submission of complete documentary requirements
E.O. No. 226, Sec. 39 (h)

1. **COVERAGE**
   IMPORTATIONS OF BREEDING STOCKS AND GENETIC MATERIALS

2. **LEGAL BASIS**
   Sec. 39(h) of E.O. No. 226, as amended by R.A. No. 7918

3. **GRANT**
   Zero Duty/Duty & VAT Exempt

4. **CHECKLIST OF DOCUMENTARY REQUIREMENTS**
   1. Completely filled-out DOF-RO Form No. 91
   2. Notarized Affidavit of End-use/Ownership
   3. Signed and dated Bill of Lading/AWB
   4. Commercial invoice (Packing list, if applicable)
   5. Certificate of Registration with Annexes/Terms and Conditions
   6. BOI Certificate of Authority
   7. Original DOF Form No. 1
   8. DOE Certificate of Recommendation
   9. Bank Transaction (Mode of importations/Letter of Credit, Debit Advice, Purchase Order, etc.)
   10. Original Authorization Letter from consignee (if applicant is a broker)

5. **FILING FEE**
   Per DO No. 54-2000
   Payment of filing fee

6. **APPROVING AUTHORITY**
   Per DO No. 047-2016
   1. ROG Assistant Secretary, or
   2. ROG Undersecretary

7. **PROCESSING TIME**
   Three (3) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

---

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

1. **COVERAGE**
   IMPORTATIONS OF SUPPLIES AND SPARE PARTS

2. **LEGAL BASIS**
   Art. 39(l) formerly Art. 39(m) of E.O. No. 226, as amended by R.A. No. 7918

3. **GRANT**
   Under Bond

4. **CHECKLIST OF DOCUMENTARY REQUIREMENTS**
   1. Completely filled-out DOF-RO Form No. 91
   2. Application Form of Board of Investments
   3. Boat Note
   4. BOI Favorable recommendation
   5. Certificate of Qualification for Tax exemption
   6. Import Entry

5. **FILING FEE**
   Per DO No. 54-2000
   Payment of filing fee

6. **APPROVING AUTHORITY**
   Per DO No. 047-2016
   1. ROG Assistant Secretary, or
   2. ROG Undersecretary

7. **PROCESSING TIME**
   Three (3) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)
### P.D. No. 87, Sec. 12(b)

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1. <strong>COVERAGE</strong></td>
<td>IMPORTATIONS OF MACHINERY, EQUIPMENT, SPARE PARTS, AND ALL MATERIALS REQUIRED FOR PETROLEUM OPERATIONS</td>
</tr>
<tr>
<td>2. <strong>LEGAL BASIS</strong></td>
<td>Sec. 12 of P.D. No. 87</td>
</tr>
<tr>
<td>3. <strong>GRANT</strong></td>
<td>Duty and VAT Exempt</td>
</tr>
<tr>
<td>4. <strong>CHECKLIST OF DOCUMENTARY REQUIREMENTS</strong></td>
<td></td>
</tr>
<tr>
<td></td>
<td>1. Completely filled-out DOF-RO Form No. 91</td>
</tr>
<tr>
<td></td>
<td>2. Notarized Affidavit of End-use/Ownership</td>
</tr>
<tr>
<td></td>
<td>3. Signed and dated Bill of Lading/AWB</td>
</tr>
<tr>
<td></td>
<td>4. Commercial invoice (Packing list, if applicable)</td>
</tr>
<tr>
<td></td>
<td>5. DOE Favorable recommendation</td>
</tr>
<tr>
<td></td>
<td>6. Contract between DOE and Contractors (new applicant)</td>
</tr>
<tr>
<td></td>
<td>7. Tax Identification Number (TIN)</td>
</tr>
<tr>
<td></td>
<td>8. Port of Discharge</td>
</tr>
<tr>
<td>5. <strong>FILING FEE</strong></td>
<td>Per DO No. 54-2000</td>
</tr>
<tr>
<td></td>
<td>Payment of filing fee</td>
</tr>
<tr>
<td>6. <strong>APPROVING AUTHORITY</strong></td>
<td>Per DO No. 047-2016</td>
</tr>
<tr>
<td></td>
<td>1. ROG Assistant Secretary, or</td>
</tr>
<tr>
<td></td>
<td>2. ROG Undersecretary</td>
</tr>
<tr>
<td>7. <strong>PROCESSING TIME</strong></td>
<td>Three (3) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)</td>
</tr>
</tbody>
</table>

### P.D. No. 972

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1. <strong>COVERAGE</strong></td>
<td>IMPORTATIONS OF MACHINERY, EQUIPMENT, SPARE PARTS, AND ALL MATERIALS REQUIRED FOR COAL DEVELOPERS</td>
</tr>
<tr>
<td>2. <strong>LEGAL BASIS</strong></td>
<td>Sec. 16(a) and (b) of P.D. No. 972</td>
</tr>
<tr>
<td>3. <strong>GRANT</strong></td>
<td>Duty and VAT Exempt</td>
</tr>
<tr>
<td>4. <strong>CHECKLIST OF DOCUMENTARY REQUIREMENTS</strong></td>
<td></td>
</tr>
<tr>
<td></td>
<td>1. Completely filled-out DOF-RO Form No. 91</td>
</tr>
<tr>
<td></td>
<td>2. Notarized Affidavit of End-use/Ownership</td>
</tr>
<tr>
<td></td>
<td>3. Signed and dated Bill of Lading/AWB</td>
</tr>
<tr>
<td></td>
<td>4. Commercial invoice (Packing list, if applicable)</td>
</tr>
<tr>
<td></td>
<td>5. DOE Favorable recommendation</td>
</tr>
<tr>
<td></td>
<td>6. Contract between DOE and Contractors (new applicant)</td>
</tr>
<tr>
<td></td>
<td>7. Tax Identification Number (TIN)</td>
</tr>
<tr>
<td></td>
<td>8. Port of Discharge</td>
</tr>
<tr>
<td>5. <strong>FILING FEE</strong></td>
<td>Per DO No. 54-2000</td>
</tr>
<tr>
<td></td>
<td>Payment of filing fee</td>
</tr>
<tr>
<td>6. <strong>APPROVING AUTHORITY</strong></td>
<td>Per DO No. 047-2016</td>
</tr>
<tr>
<td></td>
<td>1. ROG Assistant Secretary, or</td>
</tr>
<tr>
<td></td>
<td>2. ROG Undersecretary</td>
</tr>
<tr>
<td>7. <strong>PROCESSING TIME</strong></td>
<td>Three (3) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)</td>
</tr>
</tbody>
</table>
### R.A. No. 8479, Sec. 9

<table>
<thead>
<tr>
<th>1. COVERAGE</th>
<th>IMPORTATIONS OF SPARE PARTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>2. LEGAL BASIS</td>
<td>Sec. 9 of the Downstream Oil Industry Deregulation Act of 1998</td>
</tr>
<tr>
<td>3. GRANT</td>
<td>0% VAT</td>
</tr>
</tbody>
</table>
| 4. CHECKLIST OF DOCUMENTARY REQUIREMENTS | 1. Completely filled-out DOF-RO Form No. 91  
2. Notarized Affidavit of End-use/Ownership  
3. Signed and dated Bill of Lading/AWB  
4. Commercial invoice (Packing list, if applicable)  
5. Certificate of Registration with Annexes/Terms and Conditions  
6. BOI Certificate of Authority  
7. Original DOF Form No. 1  
8. DOE Certificate of Recommendation  
9. Bank Transaction (Mode of importations/Letter of Credit, Debit Advice, Purchase Order, etc.)  
10. Original Authorization Letter from consignee (if applicable) |
| 5. FILING FEE | Per DO No. 54-2000  
Payment of filing fee |
| 6. APPROVING AUTHORITY | Per DO No. 047-2016  
1. ROG Assistant Secretary, or  
2. ROG Undersecretary |
| 7. PROCESSING TIME | Three (3) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018) |

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

<table>
<thead>
<tr>
<th>1. COVERAGE</th>
<th>IMPORTATIONS OF MACHINERY, EQUIPMENT, MATERIALS AND SPARE PARTS</th>
</tr>
</thead>
</table>
| 2. LEGAL BASIS | Sec. 15(b) Duty Free importations of Renewable Energy (RE) Machinery, Equipment and Materials- (Zero Duty)  
Sec. 21(a) Tax and Duty Free importations of Components, Parts and Materials- Tax and Duty Free |
| 3. GRANT | Duty Exempt/ Duty & VAT Exempt |
| 4. CHECKLIST OF DOCUMENTARY REQUIREMENTS | 1. Completely filled-out DOF-RO Form No. 91  
2. Notarized Affidavit of End-use/Ownership  
3. Signed and dated Bill of Lading/AWB  
4. Commercial invoice (Packing list, if applicable)  
5. Certificate of Registration with Annexes/Terms and Conditions  
6. BOI Certificate of Authority  
7. Original DOF Form No. 1  
8. DOE Certificate of Recommendation  
9. Bank Transaction (Mode of importations/Letter of Credit, Debit Advice, Purchase Order, etc.)  
10. Original Authorization Letter from consignee (if applicant is a broker) |
| 5. FILING FEE | Per DO No. 54-2000  
Payment of filing fee |
| 6. APPROVING AUTHORITY | Per DO No. 047-2016  
1. ROG Assistant Secretary, or  
2. ROG Undersecretary |
| 7. PROCESSING TIME | Three (3) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018) |
**Sec. 4(3), Art. 14 of the 1987 Philippine Constitution**

1. **COVERAGE**
   - IMPORTATIONS OF GOODS WHICH WILL BE USED EXCLUSIVELY, DIRECTLY AND ACTUALLY FOR EDUCATIONAL PURPOSES

2. **LEGAL BASIS**
   - Sec. 4(3), Article XIV of the 1987 Philippine Constitution, as implemented by Department of Finance Order 137-87

3. **GRANT**
   - Duty and VAT Exempt

4. **CHECKLIST OF DOCUMENTARY REQUIREMENTS**
   - 1. Completely filled-out DOF-RO Form No. 91
   - 2. Notarized Affidavit of End-use/Ownership
   - 3. Signed and dated Bill of Lading/AWB
   - 4. Commercial invoice (Packing list, if applicable)
   - 5. DepEd Favorable recommendation
   - 6. CHED Favorable recommendation
   - 7. Amended Articles of Incorporation
   - 8. By Laws
   - 9. Government Recognition
   - 10. Tax Identification Number (TIN)
   - 11. Authenticated Deed of Donation (if donation)
   - 12. Authenticated Deed of Acceptance (if donation)
   - 13. Mechanical Permit (if applicable)
   - 14. Building Permit (if applicable)
   - 15. Elevator Shaft Plan (if applicable)
   - 16. Building Plan (if applicable)
   - 17. Other Documents (if applicable)

5. **FILING FEE**
   - Per DO No. 54-2000
   - Payment of filing fee

6. **APPROVING AUTHORITY**
   - Per DO No. 047-2016
   - 1. ROG Assistant Secretary, or
   - 2. ROG Undersecretary

7. **PROCESSING TIME**
   - Three (3) working days from submission of complete documentary requirements
Agreement Between The Asian Development Bank And The Government Of The Republic Of The Philippines Regarding The Headquarters Of The Asian Development Bank, Secs. 34 And 45 And R.A. No. 10963, Sec. 109(k)

1. COVERAGE

IMPORTATIONS OF GOODS, ARTICLES, INCLUDING MOTOR VEHICLES, SPARE PARTS, AND PUBLICATIONS, USED EXCLUSIVELY BY THE ASIAN DEVELOPMENT BANK (ADB), ITS OFFICERS, AND STAFF

2. LEGAL BASIS

Sec. 34 and 45 of the Agreement Between the Asian Development Bank and the Government of the Republic of the Philippines Regarding the Headquarters of the Asian Development Bank, in relation to the last paragraph of Sec. 105 of the Tariff and Customs Code, as amended, and Sec. 109(k) of R.A. No. 10963 (TRAIN)/Sec. 109(k) of the National Internal Revenue Code (NIRC)/R.A. No. 9337

3. GRANT

Duty and VAT Exempt

4. CHECKLIST OF DOCUMENTARY REQUIREMENTS

1. Completely filled-out DOF-RO Form No. 91
2. DFA Favorable recommendation
3. Signed and dated Bill of Lading/AWB
4. Commercial invoice (Packing list, if applicable)

5. FILING FEE

N/A

6. APPROVING AUTHORITY

Per OO No. 107-2016
1. RO Director IV

7. PROCESSING TIME

Three (3) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

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

1. COVERAGE

IMPORTATIONS OF PERSONAL EFFECTS AND HOUSEHOLD GOODS OF RETIREES UNDER PHILIPPINE RETIREMENT AUTHORITY (PRA)

2. LEGAL BASIS

E.O. No. 1037 as implemented by Department of Finance Circular No. 6-87

3. GRANT

Duty and VAT Exempt

4. CHECKLIST OF DOCUMENTARY REQUIREMENTS

1. Completely filled-out DOF-RO Form No. 91
2. Notarized Affidavit of End-use/Ownership
3. Signed and dated Bill of Lading/AWB
4. Commercial invoice (Packing list, if applicable)
5. Tax Identification Number (TIN)
6. Favorable Recommendation from PRA
7. Original Passport or Photocopy duly authenticated by PRA

5. FILING FEE

Per DO No. 54-2000
Payment of filing fee

6. APPROVING AUTHORITY

Per DO No. 047-2016
1. ROG Assistant Secretary, or
2. ROG Undersecretary

7. PROCESSING TIME

Three (3) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)
### R.A. No. 10863, Sec. 800(f) and R.A. No. 10963, Sec. 109(c)

<table>
<thead>
<tr>
<th>1. COVERAGE</th>
<th>IMPORTATIONS OF PERSONAL EFFECTS AND HOUSEHOLD GOODS OF OVERSEAS FILIPINO WORKERS (OFWs)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2. LEGAL BASIS</td>
<td>Sec. 800(f) of R.A. No. 10863 (CMTA) and Sec. 109(c) of R.A. No. 10963 (TRAIN)/Sec. 109(c) of the National Internal Revenue Code (NIRC), as amended by R.A. No. 9337</td>
</tr>
<tr>
<td>3. GRANT</td>
<td>Duty and VAT Exempt</td>
</tr>
</tbody>
</table>
| 4. CHECKLIST OF DOCUMENTARY REQUIREMENTS | 1. Completely filled-out DOF-RO Form No. 91  
2. Notarized Affidavit of End-use/Ownership  
3. Signed and dated Bill of Lading/AWB  
4. Commercial invoice (Packing list, if applicable)  
5. Original Authorization Letter (in lieu of consignee)  
6. Original Passport  
7. Contract of Employment/Certificate of Employment/Proof of Residency  
8. Tax Identification Number (TIN) |
| 5. FILING FEE | Per DO No. 54-2000  
Payment of filing fee |
| 6. APPROVING AUTHORITY | Per DO No. 047-2016  
1. ROG Assistant Secretary, or  
2. ROG Undersecretary |
| 7. PROCESSING TIME | Three (3) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018) |

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

<table>
<thead>
<tr>
<th>1. COVERAGE</th>
<th>IMPORTATIONS OF COFFINS, URNS, PERSONAL EFFECTS, AND HOUSEHOLD GOODS OF DECEASED OFWS</th>
</tr>
</thead>
<tbody>
<tr>
<td>2. LEGAL BASIS</td>
<td>Sec. 800(q) of R.A. No. 10863, (CMTA)/Sec. 105(p) of the TCCP</td>
</tr>
<tr>
<td>3. GRANT</td>
<td>Duty and VAT Exempt</td>
</tr>
</tbody>
</table>
| 4. CHECKLIST OF DOCUMENTARY REQUIREMENTS | 1. Completely filled-out DOF-RO Form No. 91  
2. Notarized Affidavit of End-use/Ownership  
3. Signed and dated Bill of Lading/AWB  
4. Commercial invoice (Packing list, if applicable)  
5. Death Certificate  
7. Original Passport  
8. Tax Identification Number (TIN) |
| 5. FILING FEE | Per DO No. 54-2000  
Payment of filing fee |
| 6. APPROVING AUTHORITY | Per DO No. 047-2016  
1. ROG Assistant Secretary, or  
2. ROG Undersecretary |
| 7. PROCESSING TIME | Three (3) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018) |
### XI. C. MABUHAY LANE

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

<table>
<thead>
<tr>
<th>1. COVERAGE</th>
<th>IMPORTATIONS OF PERSONAL EFFECTS AND HOUSEHOLD GOODS INCLUDING (1) USED MOTOR CAR OF FOREIGN SERVICE OFFICER, STAFF, AND EMPLOYEE</th>
</tr>
</thead>
<tbody>
<tr>
<td>2. LEGAL BASIS</td>
<td>Sec. 81 Philippine Foreign Service Act of 1991 (R.A. No. 7157) as implemented by Department of Foreign Affairs Order No. 03-08</td>
</tr>
<tr>
<td>3. GRANT</td>
<td>Duty and VAT Exempt</td>
</tr>
</tbody>
</table>
| 4. CHECKLIST OF DOCUMENTARY REQUIREMENTS | 1. Completely filled-out DOF-RO Form No. 91  
2. Notarized Affidavit of End-use/Ownership  
3. Signed and dated Bill of Lading/AWB  
4. Commercial invoice (Packing list, if applicable)  
5. DFA Favorable recommendation  
6. Recall Order  
7. Certificate of Emoluments  
8. Authorization for early shipment (if applicable)  
9. Tax Identification Number (TIN)  
10. Photocopy of Passport  
11. Authorization letter from the consignee (if applicable) |
| 5. FILING FEE | Per DO No. 54-2000  
Payment of filing fee |
| 6. APPROVING AUTHORITY | Per DO No. 047-2016  
1. ROG Assistant Secretary, or  
2. ROG Undersecretary |
| 7. PROCESSING TIME | Three (3) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018) |

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

<table>
<thead>
<tr>
<th>1. COVERAGE</th>
<th>IMPORTATIONS OF PERSONAL EFFECTS AND HOUSEHOLD GOODS OF DUAL CITIZENS AND FOREIGNERS WITH DIFFERENT VISAS</th>
</tr>
</thead>
<tbody>
<tr>
<td>2. LEGAL BASIS</td>
<td>Sec. 800(i) of R.A. No. 10863 (CMTA) and Sec. 109(d) of R.A. No. 10963 (TRAIN)/Sec. 105(h) Tariff and Customs Code of the Philippines (TCCP) and Sec. 109(d) of the National Internal Revenue Code (NIRC) as amended by R.A. No. 9337</td>
</tr>
<tr>
<td>3. GRANT</td>
<td>Duty and VAT Exempt</td>
</tr>
</tbody>
</table>
| 4. CHECKLIST OF DOCUMENTARY REQUIREMENTS | 1. Completely filled-out DOF-RO Form No. 91  
2. Notarized Affidavit of End-use/Ownership  
3. Signed and dated Bill of Lading/AWB  
4. Commercial invoice (Packing list, if applicable)  
5. Original Authorization Letter (in lieu of consignee)  
6. Original Passport (local and foreign)  
7. Oath of Allegiance and Identification Certificate (if applicable)  
8. Marriage Contract (if applicable)  
9. Certificate of Employment (if applicable)  
10. Contract of Employment (if applicable)  
11. Birth Certificate  
12. Tax Identification Number (TIN) |
| 5. FILING FEE | Per DO No. 54-2000  
Payment of filing fee |
| 6. APPROVING AUTHORITY | Per DO No. 047-2016  
1. ROG Assistant Secretary, or  
2. ROG Undersecretary |
| 7. PROCESSING TIME | Three (3) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018) |
R.A. No. 10863, Sec. 39(h)

1. **COVERAGE**
   IMPORTATIONS OF PERSONAL EFFECTS AND HOUSEHOLD GOODS OF DUAL CITIZENS AND FOREIGNERS WITH TOURIST VISA OR CONSULTANTS OF THE GOVERNMENT

2. **LEGAL BASIS**
   Sec. 800(h) of R.A. No. 10863/Sec. 105(g) of the TCCP

3. **GRANT**
   Conditionally Free importations Under Written Commitment or Security

4. **CHECKLIST OF DOCUMENTARY REQUIREMENTS**
   1. Completely filled-out DOF-RO Form No. 91
   2. Notarized Affidavit of End-use/Ownership
   3. Signed and dated Bill of Lading/AWB
   4. Commercial invoice (Packing list, if applicable)
   5. Tax Identification Number (TIN)
   6. Favorable Recommendation for conditionally-free release from the head government agency
   7. Original Passport or VISA
   8. Confirmation/Certificate from the head government agency that the consignee is a foreign consultant hired by and/or rendering services to the government agency
   9. Contract/Agreement
   10. Original Authorization Letter (in lieu of the consignee)

5. **FILING FEE**
   Per DO No. 54-2000
   Payment of filing fee

6. **APPROVING AUTHORITY**
   Per DO No. 047-2016
   1. ROG Assistant Secretary, or
   2. ROG Undersecretary

7. **PROCESSING TIME**
   Three (3) working days from submission of complete documentary requirements

R.A. No. 11035

1. **COVERAGE**
   IMPORTATIONS OF PERSONAL EFFECTS AND HOUSEHOLD GOODS AND (1) MOTOR VEHICLE UNDER THE BALIK SCIENTIST PROGRAM

2. **LEGAL BASIS**
   Sec. 7(2)(iv) and (v) as implemented by Sec. 20, Rule 20.5.d and 20.5.e of the Implementing Rules and Regulations (IRR)

3. **GRANT**
   Duty and VAT Exempt

4. **CHECKLIST OF DOCUMENTARY REQUIREMENTS**
   1. Completely filled-out DOF-RO Form No. 91
   2. Notarized Affidavit of End-use/Ownership
   3. Signed and dated Bill of Lading/AWB
   4. Commercial invoice (Packing list, if applicable)
   5. Tax Identification Number (TIN)
   6. Favorable Endorsement from DOST
   7. Letter of Engagement or Contract
   8. Photocopy of Passport
   9. Authorization Letter from Consignee (if applicable)

5. **FILING FEE**
   Per DO No. 54-2000
   Payment of filing fee

6. **APPROVING AUTHORITY**
   Per DO No. 047-2016
   1. ROG Assistant Secretary, or
   2. ROG Undersecretary

7. **PROCESSING TIME**
   Three (3) working days from submission of complete documentary requirements
XI. C. MABUHAY LANE

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

1. COVERAGE
IMPORTATIONS OF PRINTING OR PUBLICATION OF BOOKS AND ANY NEWSPAPER, MAGAZINE, REVIEW OR BULLETIN

2. LEGAL BASIS
Sec. 109(r) of the R.A. No. 10963 (TRAIN)/Sec. 109(r) of the National Internal Revenue Code (NIRC), as amended by R.A. No. 9337

3. GRANT
VAT Exempt

4. CHECKLIST OF DOCUMENTARY REQUIREMENTS
1. Completely filled-out DOF-RO Form No. 91
2. Notarized Affidavit of End-use/Ownership
3. Signed and dated Bill of Lading/AWB
4. Commercial invoice (Packing list, if applicable)
5. Tax Identification Number (TIN)
6. NBDB Certificate of Registration

5. FILING FEE
Per DO No. 54-2000
Payment of filing fee

6. APPROVING AUTHORITY
Per DO No. 047-2016
1. ROG Assistant Secretary, or
2. ROG Undersecretary

7. PROCESSING TIME
Three (3) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

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

1. COVERAGE
IMPORTATIONS OF ECONOMIC, TECHNICAL, VOCATIONAL, SCIENTIFIC, PHILOSOPHICAL, HISTORICAL, AND CULTURAL BOOKS, THE KORAN, AHADITH, AND OTHER RELIGIOUS BOOKS

2. LEGAL BASIS
Sec. 800(t) of R.A. No. 10863 (CMTA) and Sec. 109(r) of R.A. No. 10963 (TRAIN)/Sec. 105(s) of the Tariff and Customs Code of the Philippines and Sec. 109(r) of the National Internal Revenue Code (NIRC) as amended by R.A. No. 9337

3. GRANT
Duty and VAT Exempt

4. CHECKLIST OF DOCUMENTARY REQUIREMENTS
1. Completely filled-out DOF-RO Form No. 91
2. Notarized Affidavit of End-use/Ownership
3. Signed and dated Bill of Lading/AWB
4. Commercial invoice (Packing list, if applicable)
5. Tax Identification Number (TIN)
6. NBDB Certificate of Registration

5. FILING FEE
Per DO No. 54-2000
Payment of filing fee

6. APPROVING AUTHORITY
Per DO No. 047-2016
1. ROG Assistant Secretary, or
2. ROG Undersecretary

7. PROCESSING TIME
Three (3) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)
XI. C. MABUHAY LANE

R.A. No. 8047

1. **COVERAGE** IMPORTATIONS OF BOOKS OR RAW MATERIALS TO BE USED IN BOOK PUBLISHING

2. **LEGAL BASIS**
   - Sec. 12, R.A. No. 8047, as implemented by Sec. 1, Rule III of the Guidelines on the Tax and Duty Free importations and Monitoring of the Utilization of Raw Materials for Book Publishing

3. **GRANT** Duty and VAT Exempt

4. **CHECKLIST OF DOCUMENTARY REQUIREMENTS**
   1. Completely filled-out DOF-RO Form No. 91
   2. Notarized Affidavit of End-use/Ownership
   3. Signed and dated Bill of Lading/AWB
   4. Commercial invoice (Packing list, if applicable)
   5. Tax Identification Number (TIN)
   6. NBDB Favorable recommendation

5. **FILING FEE** Per DO No. 54-2000
   - Payment of filing fee

6. **APPROVING AUTHORITY** Per DO No. 047-2016
   1. ROG Assistant Secretary, or
   2. ROG Undersecretary

7. **PROCESSING TIME** Three (3) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)

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

1. **COVERAGE** IMPORTATIONS OF EDUCATIONAL, SCIENTIFIC AND CULTURAL MATERIALS

2. **LEGAL BASIS**
   - Pursuant to Annex A of the UNESCO Florence Agreement and likewise Exempt from the payment of the Value Added Tax (VAT) pursuant to Sec. 109(r) of R.A. No. 10963 (TRAIN Law)/ Sec. 109(r) of the National Internal Revenue Code (NIRC), as amended by R.A. No. 9337

3. **GRANT** Duty and VAT Exempt

4. **CHECKLIST OF DOCUMENTARY REQUIREMENTS**
   1. Completely filled-out DOF-RO Form No. 91
   2. Notarized Affidavit of End-use/Ownership
   3. Signed and dated Bill of Lading/AWB
   4. Commercial invoice (Packing list, if applicable)
   5. Tax Identification Number (TIN)
   6. NBDB Certificate of Registration
   7. UNESCO Favorable Recommendation

5. **FILING FEE** Per DO No. 54-2000
   - Payment of filing fee

6. **APPROVING AUTHORITY** Per DO No. 047-2016
   1. ROG Assistant Secretary, or
   2. ROG Undersecretary

7. **PROCESSING TIME** Three (3) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018)
# The Florence Agreement Annexes B to H

<table>
<thead>
<tr>
<th><strong>1. COVERAGE</strong></th>
<th>IMPORTATIONS OF EDUCATIONAL, SCIENTIFIC AND CULTURAL MATERIALS</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>2. LEGAL BASIS</strong></td>
<td>Annexes B to H of the UNESCO Florence Agreement</td>
</tr>
<tr>
<td><strong>3. GRANT</strong></td>
<td>Duty Exempt</td>
</tr>
<tr>
<td><strong>4. CHECKLIST OF DOCUMENTARY REQUIREMENTS</strong></td>
<td>1. Completely filled-out DOF-RO Form No. 91</td>
</tr>
<tr>
<td></td>
<td>2. Notarized Affidavit of End-use/Ownership</td>
</tr>
<tr>
<td></td>
<td>3. Signed and dated Bill of Lading/AWB</td>
</tr>
<tr>
<td></td>
<td>4. Commercial invoice (Packing list, if applicable)</td>
</tr>
<tr>
<td></td>
<td>5. Tax Identification Number (TIN)</td>
</tr>
<tr>
<td></td>
<td>6. NBDB Certificate of Registration</td>
</tr>
<tr>
<td></td>
<td>7. UNESCO Favorable recommendation</td>
</tr>
<tr>
<td><strong>5. FILING FEE</strong></td>
<td>Per DO No. 54-2000</td>
</tr>
<tr>
<td></td>
<td>Payment of filing fee</td>
</tr>
<tr>
<td><strong>6. APPROVING AUTHORITY</strong></td>
<td>Per DO No. 047-2016</td>
</tr>
<tr>
<td></td>
<td>1. ROG Assistant Secretary, or</td>
</tr>
<tr>
<td></td>
<td>2. ROG Undersecretary</td>
</tr>
<tr>
<td><strong>7. PROCESSING TIME</strong></td>
<td>Three (3) working days from submission of complete documentary requirements</td>
</tr>
</tbody>
</table>

### R.A. No. 11035

<table>
<thead>
<tr>
<th><strong>1. COVERAGE</strong></th>
<th>IMPORTATIONS OF DONATED EQUIPMENT, INSTRUMENTS, AND MATERIALS TO DOST</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>2. LEGAL BASIS</strong></td>
<td>Sec. 6(e) as implemented by Sec. 18, Rule 18.5 of the Implementing Rules and Regulations (IRR)</td>
</tr>
<tr>
<td><strong>3. GRANT</strong></td>
<td>Duty and VAT Exempt</td>
</tr>
<tr>
<td><strong>4. CHECKLIST OF DOCUMENTARY REQUIREMENTS</strong></td>
<td>1. Completely filled-out DOF-RO Form No. 91</td>
</tr>
<tr>
<td></td>
<td>2. Notarized Affidavit of End-use/Ownership</td>
</tr>
<tr>
<td></td>
<td>3. Signed and dated Bill of Lading/AWB</td>
</tr>
<tr>
<td></td>
<td>4. Commercial invoice (Packing list, if applicable)</td>
</tr>
<tr>
<td></td>
<td>5. Tax Identification Number (TIN)</td>
</tr>
<tr>
<td></td>
<td>6. Letter Request from DOST</td>
</tr>
<tr>
<td></td>
<td>7. Notarized Deed of Donation</td>
</tr>
<tr>
<td></td>
<td>8. Notarized Deed of Acceptance</td>
</tr>
<tr>
<td><strong>5. FILING FEE</strong></td>
<td>Per DO No. 54-2000</td>
</tr>
<tr>
<td></td>
<td>Payment of filing fee</td>
</tr>
<tr>
<td><strong>6. APPROVING AUTHORITY</strong></td>
<td>Per DO No. 047-2016</td>
</tr>
<tr>
<td></td>
<td>1. ROG Assistant Secretary, or</td>
</tr>
<tr>
<td></td>
<td>2. ROG Undersecretary</td>
</tr>
<tr>
<td><strong>7. PROCESSING TIME</strong></td>
<td>Three (3) working days from submission of complete documentary requirements</td>
</tr>
</tbody>
</table>
### XI. C. MABUHAY LANE

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

<table>
<thead>
<tr>
<th>1. <strong>COVERAGE</strong></th>
<th>IMPORTATIONS OF FERTILIZERS; SEEDS, SEEDLINGS, AND FINGERLINGS; FISH, PRAWN, LIVESTOCK AND POULTRY FEEDS, INCLUDING INGREDIENTS, WHETHER LOCALLY PRODUCED OR IMPORTED, USED IN THE MANUFACTURE OF FINISHED FEEDS (EXCEPT SPECIALTY FEEDS FOR RACE HORSES, FIGHTING COCKS, AQUARIUM FISH, ZOO ANIMALS, AND OTHER ANIMALS GENERALLY CONSIDERED AS PETS)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2. <strong>LEGAL BASIS</strong></td>
<td>Sec. 109(b) of the National Internal Revenue Code (NIRC)</td>
</tr>
<tr>
<td>3. <strong>GRANT</strong></td>
<td>VAT Exempt</td>
</tr>
</tbody>
</table>
| 4. **CHECKLIST OF DOCUMENTARY REQUIREMENTS** | 1. Completely filled-out DOF-RO Form No. 91  
2. Notarized Affidavit of End-use/Ownership  
3. Signed and dated Bill of Lading/AWB  
4. Commercial invoice (Packing list, if applicable)  
5. Tax Identification Number (TIN)  
6. Veterinary Quarantine Clearance to Import Certification issued by the Bureau of Animal Industry – National Veterinary Quarantine Services Division (BAI-NMIS)  
7. SPS Import Clearance  
8. Articles of Incorporation or Cooperation and By-Laws  
9. Advanced Tariff Ruling |
| 5. **FILING FEE** | Per DO No. 54-2000  
Payment of filing fee |
| 6. **APPROVING AUTHORITY** | Per DO No. 047-2016  
1. ROG Assistant Secretary, or  
2. ROG Undersecretary |
| 7. **PROCESSING TIME** | Three (3) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018) |

---

**R.A. No. 9593**

<table>
<thead>
<tr>
<th>1. <strong>COVERAGE</strong></th>
<th>TOURISM ACT OF 2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>2. <strong>LEGAL BASIS</strong></td>
<td>Sec. 86(c)/(d)/(e) and Sec. 88(b)(c)(4) of R.A. No. 9593</td>
</tr>
<tr>
<td>3. <strong>GRANT</strong></td>
<td>Duty and VAT Exempt</td>
</tr>
</tbody>
</table>
| 4. **CHECKLIST OF DOCUMENTARY REQUIREMENTS** | 1. Completely filled-out DOF-RO Form No. 91  
2. Notarized Affidavit of End-use/Ownership  
3. Signed and dated Bill of Lading/AWB  
4. Commercial invoice (Packing list, if applicable)  
5. Tax Identification Number (TIN)  
6. Authorization Letter (for TIEZA to file on behalf of the TEO)  
7. TIEZA Indorsement for Exemption  
8. MARINA/CAAP/CAB/NTC Certification  
9. TIEZA Certificate of Registration with Terms and Conditions  
10. Original DOF Form No. 1  
11. Purchase Order  
12. Appropriate Certification from regulating agency (whichever is applicable) |
| 5. **FILING FEE** | Per DO No. 54-2000  
Payment of filing fee |
| 6. **APPROVING AUTHORITY** | Per DO No. 047-2016  
1. ROG Assistant Secretary, or  
2. ROG Undersecretary |
| 7. **PROCESSING TIME** | Three (3) working days from submission of complete documentary requirements (R.A. No. 11032, Ease of Doing Business and Efficient Government Service Delivery Act of 2018) |
DOF-RO-PR-001-FR-91 REV. 0
APPLICATION FOR TAX AND/OR DUTY EXEMPTION ON IMPORTATIONS
(To be submitted in Triplicate)

1. Consignee’s Details
   
   Applicant: ________________________________
   Address: ________________________________
   TIN: __________________________ Email: __________________________
   Tel. No.: __________________________ Fax No.: __________________________
   Authorized representative (if applicable): __________________________

2. Contact Person
   
   Name: __________________________
   Position: __________________________
   Company: __________________________
   Address: __________________________
   Email: __________________________
   Tel./Fax No.: __________________________

3. Details of Shipment and Legal Basis
   
   Legal Basis: __________________________
   Port of Discharge: __________________________
   Details of Shipment: __________________________

<table>
<thead>
<tr>
<th>AWB/BL NO. &amp; DATE</th>
<th>DESCRIPTION (as described in invoice)</th>
<th>QTY-PACKAGE</th>
<th>INVOICE NO. &amp; DATE</th>
<th>CURRENCY VALUE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

(continue on separate sheet if necessary)
XII. DOF REVENUE OFFICE FORM 91

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 TESLite)
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 (TESLite). 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 TESLite 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, permits 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 expedite of processing. Note that the hard copy duly signed will still be required along with enclosures.
### XII. DOF REVENUE OFFICE FORM 91

**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
- Recoll 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
- DOF 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 printed or publication of books and any newspaper, magazine, review, or bulletin**
- NBEC Certificate of Registration
- Tax Identification Number (TIN)

**Importations of donated equipment, instruments, and materials to DOGT**
- Letter Request from DOGT
- Notarized Deed of Donation and Deed of Acceptance
- Tax Identification Number (TIN)

**Sec. 10(b) of RA 10363**
- Veterinary Clearance to Import Certification issued by BAH-NMIS
- SPS Import Clearance
- Articles of Incorporation/Cooperation and By-Laws
- Advanced Tariff Ruling
- Tax Identification Number (TIN)

**Tourism Act of 2003**
- ITERA Certificate for Exemption
- MARINA/CAAP/CABINTC Certification
- ITERA 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 exported upon completion of the repair, processing, or reconditioning
- Contract Agreement
- SEC Registration

**Medals/badges/small articles bestowed as trophies or prizes for honorary distinctions**
- 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 thereto**
- Certificate of Venue & Date
- Authorization from Exhibitor if consigned to broken/brokerable

**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
- Booking (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
- Booking (as needed)

Samples of the kind in such quantity and such dimension or construction as to render them unevaluable or of no commercial value; models not adopted for practical use: samples of medicines
- DOF Prior Approval
- Certification from DCH (if medicines)
**XII. DOF REVENUE OFFICE FORM 91**

<table>
<thead>
<tr>
<th>Commercial samples</th>
</tr>
</thead>
<tbody>
<tr>
<td>• DOF Prior Approval</td>
</tr>
<tr>
<td>• Certificate of Venue &amp; Date</td>
</tr>
</tbody>
</table>

| 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 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 for Importation |
| • OSS Certification of Non-Avaluation 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 authorizing acquisition of import, certificate of registration, and CPC) (if vessel) |
| • Builder’s Certificate (if vessel) |
| • Income Statement (if vessel) |
| • CAAP Certification (licensing permit, authority to import, entry clearance, and ACC) (if aircraft) |
| • CAB Certification (authority to purchase/import, annual certificate of registration, certificate of authority to engage in domestic or transport business, and CPC) (if aircraft) |
| • Latest Financial Statements (if aircraft) |
| • Aircraft Lease/Sublease Agreement |
| • SEC Registration (for aircraft and vessels) |

| R.A. 7229 and R.A. 4348 |
| • 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) |
| • Letter Request from ACB |
| Australia Visiting Forces |
| • Note Verbale |
| • DFA Recommendation |
| Broadcasting Corporation |
| • ProForma invoice (if for authority to import) |
| • Broadcast/Cable/Contract (if any) with PIA and the Corporation |
| • NTC Import Authority |
| • NEDA Certification |
| • BOC & KSPSPA (Certification of Airline Credit Import Authority if not otherwise) |
| • Ramon Magsaysay Award Foundation |
| • Deed of Donation and Acceptance (for donation) |
| • Relief Organizations Endorsed by DSWD |
| • DSWD Recommendation |
| • Authorized Deed of Donation or Acceptance |
| • RP-Japan Agreement on Technical Cooperation |
| • Note Verbale |
| • DFA Recommendation |
| Boy Scout and Girl Scout of the Philippines |
| • Authorized Deed of Donation and Acceptance |
| Civil Aviation Authority of the Philippines (CAAP) |
| • BOI Certification |
| Clean Water Act |
| • DENR Endorsement |
| • Authorized 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/Imports Endorsed by NEDA |
| • NEDA Recommendation |
| • Authorized 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 |
| ICANBA |
| • Letter Request from ICANBA |
| • 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 |
| • Authorized Deed of Donation and Acceptance |
| Magna Carta for Disabled Persons |
| • NCRD Recommendation |
| • Authorized 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 |
| NSBN FT 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 (for donation) |
| Philippine Sports Commission |
| • Certified from the Commission that the imported animals are of international standards among others |
| • Certification from the DTI – BOI that the imported animals are not locally available |
| • Deed of Donation and Acceptance (if donation) |
| Philippine Veterans Investment Development Cooperation (PHIDEC) |
| • PHIDEC Certification |
| R.A. 7160 |
| • Copy of Letter-Authority to Import (if for release) |
| • DTI – FTEB Import Clearance |
| • LGU Board Resolution |
| Revenue Taxes from Foreign Donations |
| • Other documentary requirements under DOF – BOM |
| • Joint Circular No. 1 shall be submitted to the DOF |
| RP-German Agreement on Technical Cooperation |
| • Note Verbale |
| • DFA Recommendation |
XII. DOF REVENUE OFFICE FORM 91

---

**Process Flow – Regular Lane**

1. **Start**
   - Creation of registration of exemption applicant
   - Review documents (complete and accurate?)
     - Yes: Continue to... 
     - No: Return registration documents
2. **System Assignment of Application to Officer**
   - Assignment of Application to Action Officer
   - Review of Application
   - Preparation of Form 91 Exemption Enforcement (FEE) or Rejection Letter
3. **Approval of Application**
   - Approval of Application
   - Release of endorsement
   - End
   - Conduct inspection / monitoring
   - Prepare findings and recommendations
   - Implementation of appropriate action

**Note:**

*Average Process Time (Regular): 7 working days from submission of complete documents*
XII. DOF REVENUE OFFICE FORM 91

Process Flow – Mabuhay Lane

Start

1. One-time registration of consignee-applicant

   - Documents: complete and accurate?
     - Yes: Return registration documents, End
     - No: Return application and supporting documents

2. Checklist application and required supporting documents

   - Documents: complete?
     - Yes: Proceed to next step
     - No: Return application and supporting documents, End

3. Payment and Filing of application and documents

4. System assignment of application to Action Officer

   - Release of endorsement

5. Review of Application

6. Approve application

   - Approve inspection or monitoring?
     - Yes: Prepare the other documents for inspection / monitoring, Conduct inspection / monitoring, Prepare findings and recommendations, Is there a need for appropriate action?
     - No: Implement appropriate action

7. Generate Tax Exemption Indorsement (TEI) or Reply Letter

8. Recommend inspection or prioritization?

   - Yes: Proceed to next step
   - No: Proceed to next step

Schedule of Payment:

<table>
<thead>
<tr>
<th>VALUE OF IMPORTATION</th>
<th>FILING FEE</th>
</tr>
</thead>
<tbody>
<tr>
<td>₱ 100,000.00 and below</td>
<td>₱ 200.00</td>
</tr>
<tr>
<td>From ₱ 100,000.00 to ₱ 400,000.00</td>
<td>₱ 400.00</td>
</tr>
<tr>
<td>From ₱ 400,000.00 to ₱ 700,000.00</td>
<td>₱ 600.00</td>
</tr>
<tr>
<td>From ₱ 700,000.00 to ₱ 1,000,000.00</td>
<td>₱ 800.00</td>
</tr>
<tr>
<td>From ₱ 1,000,000.00</td>
<td>₱ 1,000.00</td>
</tr>
</tbody>
</table>

Note:

Average Process Time: 24-working hours from submission of complete documents
XII. DOF REVENUE OFFICE FORM 91

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

(DD Month YYYY)

SEC. CARLOS G. DOMINGUEZ
Secretary
DEPARTMENT OF FINANCE
Podium Level, DOF Building
BSP Complex, Roxas Boulevard
Manila

Attention: Director IV, Revenue Office

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

Dear Sir/Madam:

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

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

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

Thank you.

Very truly yours,

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

Authorized Representative:

(Name of Authorized Representative)
(Position)
XII. DOF REVENUE OFFICE FORM 91

AFFIDAVIT TEMPLATE
(to be notarized)

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

I, ___________ (name of consignee/applicant) ___________, of legal age, Filipino citizen, in my capacity as ___________ (position) ___________, with address at ____________________________________________________________________________________________, after having been duly sworn to in accordance with law, do hereby depose and say:

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

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

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

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

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

________________________________________
Affiant

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

Doc. No. __________
Page No. __________
Book No. __________
Series of __________

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