



REVENUE OFFICE

MANUAL OF OPERATIONS IN GRANTING TAX EXEMPTION ON IMPORTATIONS (e-TESS^{Lite})

REVISED MAY 2022

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[Importation of books and raw Materials to be used in book publishing]
 - The Florence Agreement Article 1(a) and R.A. No. 11534, Sec. 109(R)
[Importation of educational, scientific and cultural materials]
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- R.A. 11534, Sec. 109(BB)(ii) 87
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- Request for verification of payment of taxes and duty on vehicles previously imported by privileged owner 89
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- Report of sale of vehicles previously imported by privileged owner 89
[Section 107(B) and 131(A) of NIRC, as amended and Section 800 par. 1 of the CMTA]
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I. ABOUT THE MANUAL

This Manual is designed to provide users relevant information such as legal basis, documentary requirements, and steps undertaken on an application for tax exemption on importation. It also provides guidelines on registration and updating of information of applicants and the registration requirements under the e-TES^{Lite}.

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

Whenever deemed necessary, this Manual may be amended or revised through issuance of appropriate Department Orders.

II. 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.

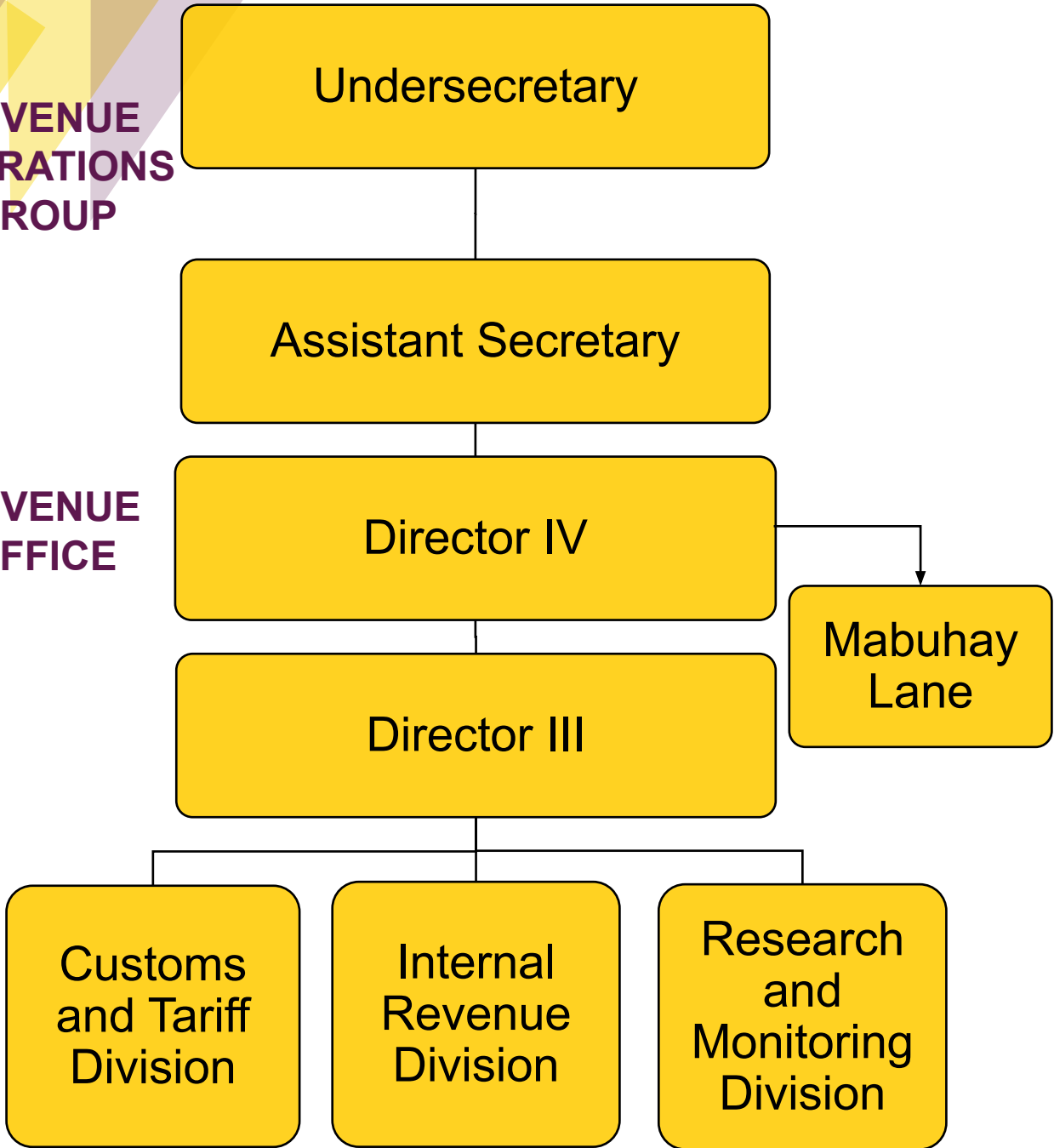
The Office is headed by a Director IV who supervises the three divisions: the Internal Revenue Division, the Customs and Tariff Division, and the Research and Monitoring Division. A special lane, the Mabuhay Lane, reports directly to the Director IV of the Revenue Office.

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

A. ORGANIZATIONAL CHART

REVENUE
OPERATIONS
GROUP

REVENUE
OFFICE



B. CUSTOMS AND TARIFF DIVISION

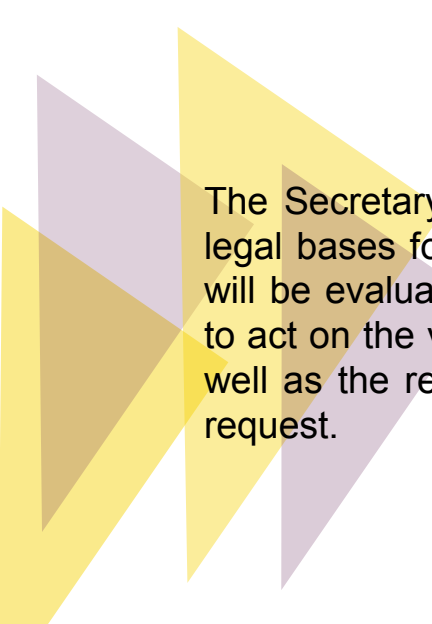
The Customs and Tariff Division evaluates and recommends appropriate action on applications for tax exemption based on grant under the Customs Modernization and Tariff Act (CMTA), National Internal Revenue Code (NIRC), and other special laws including their implementing regulations and performs such other duties and tasks as may be assigned from time to time.

C. INTERNAL REVENUE DIVISION

The Internal Revenue Division evaluates and recommends appropriate action on applications for tax exemption based on grant under International Agreements, Customs Modernization and Tariff Act (CMTA), National Internal Revenue Code (NIRC), and other special laws including their implementing regulation and performs such other duties and tasks as may be assigned from time to time.

D. MABUHAY LANE

The Mabuhay Lane is a pilot project of the Revenue Office tasked to expeditiously process application for tax and duty exemption that began in 1994. Pursuant to Department Order No. 010-2019 dated March 1, 2019 the Mabuhay Lane was retained and additional sectors were added from the original sectors covered, i.e., export-oriented firms with BOI or other relevant agency endorsement, importations of non-stock, non-profit educational institutions, ADB, importations of personal effects and household goods, importations of books and raw materials, and the UNESCO Florence Agreement, importations of donated equipment, instruments and materials to DOST and importations of fertilizers, seeds, etc used in the manufacture of finished feeds. Currently, during the COVID-19 pandemic, importation of COVID-19 vaccines, drugs, medical devices and raw materials, equipment and spare parts under CREATE, relief consignments intended for COVID-19 response during the state of calamity was assigned to the Mabuhay Lane.



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.

III. DOF QUALITY POLICY


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

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

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

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

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


CARLOS G. DOMINGUEZ
Secretary
MAR 09 2018



IV. REVENUE OFFICE QUALITY POLICY

The Revenue Office is a frontline office of the Department of Finance responsible for the processing 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.

It is the policy of the Revenue Office to ensure that, following the principle of *strictissimi juris*, only those that meet and comply with the legal and documentary requirements are approved for tax exemption. It commits to deliver timely, accurate and efficient government service to its applicants and stakeholders. It shall continue to improve its operations and the competencies of its workforce to consistently meet the changing needs and expectations of government service. At all times, the Office commits to uphold the utmost professional standard in dealing with the public and its stakeholders.


ANTONETTE C. TIONKO
Undersecretary
Revenue Operations Group

V. ISO 9001:2015 CERTIFICATION



CERTIFICATE

No. SCP000568Q

certifies that :

Department of Finance- Revenue Office

DOF Building, Roxas Boulevard corner Pablo Ocampo Sr. Steets Manila, Philippines

operates a management system that has been assessed as conforming to :

ISO 9001:2015

for the scope of activities :

Granting of Tax Exemption on Importations by the Revenue Office and Support Processes including Human Resources, Asset Management, ICT Management, Procurement Management, Financial Resource Management, Documents and Records Management and Legal Services Management

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Gilmore Rivera Operations Director



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<http://socotec-certification-international.ph>



VI. DEFINITION OF TERMS

DEFINITION OF TERMS	
Tax Exemption	Waiver of tax and/or duty or any tariff or levy on importations of qualified individuals, corporate entities, government instrumentalities, as well as international entities who enjoy express and specific immunity from taxation by virtue of a Philippine statute, an international treaty or agreement, or by the Philippine Constitution.
Enhanced Tax Exemption System ^{Lite} (e-TESS ^{Lite})	A database management system used by the Revenue Office in processing applications for tax exemption.
Tax Exemption System (TES) Number	A unique number automatically generated by the e-TESS ^{Lite} that appears at the bottom of the page of a printed TEI which may be used to track the progress of the application.
Tax Exemption Indorsement (TEI)	A signed indorsement evidencing exemption from payment of duties and taxes of a particular shipment and authorizing the Bureau of Customs to release the importation in accordance with pertinent import laws, rules, and regulations.
Non-Tax Exemption Indorsement (Non-TEI)	A signed correspondence concerning applications such as, voluntary payment of duties and taxes, exit clearance, advance authority to import, amendment of TEI, disposal of aircraft previously imported, certificate of payment, etc.
One-Time Registration	A qualification process for first time applicants to register in the e-TESS ^{Lite} their basic company profile for identity/ accountability purposes before their application for exemption is accepted for processing.

VII. ACRONYMS

ACRONYMS	
AANZFTA	Asean-Australia-New Zealand Free Trade Area
AFP	Armed Forces of the Philippines
AO	Action Officer
APO	Asian Productivity Organization
ARTA	Anti Red Tape Act
ASEAN	Association of Southeast Asian Nations
AWB	Air Waybill
BAI	Bureau of Animal Industry
BFAR	Bureau of Fisheries and Aquatic Resources
BIR	Bureau of Internal Revenue
BIS	Bureau of Import Services
BOC	Bureau of Customs
BOI	Board of Investments
BPS	Bureau of Philippine Standards
BSP	Boy Scouts of the Philippines
BSP	Bangko Sentral ng Pilipinas
CAAP	Civil Aviation Authority of the Philippines
CAO	Central Administration Office
CAO	Customs Administrative Order
CDA	Cooperative Development Authority
CHED	Commission on Higher Education
CMTA	Customs Modernization and Tariff Act
COMELEC	Commission on Elections
CPCN	Certificate of Public Convenience and Necessity
CREATE	Corporate Recovery and Tax Incentives for Enterprises
CRMD	Central Records Management Division
CSC	Civil Service Commission
CTD	Customs and Tariff Division
DA	Department of Agriculture
DBM	Department of Budget and Management
DepEd	Department of Education
DENR	Department of Environment and Natural Resources
DFA	Department of Foreign Affairs
DMWF	Document Management and Workflow
DO	Department Order
DOE	Department of Energy

VII. ACRONYMS

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

VII. ACRONYMS

ACRONYMS	
MARINA	Maritime Industry Authority
MGB	Mines and Geosciences Bureau
MOA	Memorandum of Agreement
MTRCB	Movie and Television Review and Classification Board
NBDB	National Book Development Board
NCCA	National Commission for Culture and the Arts
NCDA	National Council on Disability Affairs
NDA	National Dairy Authority
NEA	National Electrification Administration
NEDA	National Economic and Development Administration
NFA	National Food Authority
NGCP	National Grid Corporation of the Philippines
NGO	Non-Governmental Organization
NHCP	National Historical Commission of the Philippines
NIRC	National Internal Revenue Code
NMIS	National Meat Inspection Service
NON-TEI	Non-Tax Exemption Indorsement
NTC	National Telecommunications Commission
OMB	Optical Media Board
OO	Office Order
OSS	One Stop Shop
PAGCOR	Philippine Amusement and Gaming Corporation
PCCI	Philippine Chamber of Commerce and Industry
PCG	Philippine Coast Guard
PD	Presidential Decree
PEZA	Philippine Economic Zone Authority
PIA	Philippine Information Agency
PNP	Philippine National Police
PRA	Philippine Retirement Authority
PRC	Philippine Red Cross
PSC	Philippine Sports Commission
RA	Republic Act
RMD	Research and Monitoring Division

VII. ACRONYMS

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

VIII. GENERAL GUIDELINES

A. APPROVING AUTHORITY

Pursuant to Department Order No. 005-2019, all actions and official communications on applications or requests for tax exemption on importation, whether Tax Exemption Indorsement (TEI) or Non-Tax Exemption Indorsement (Non-TEI) in the RO regardless of the legal basis, shall be approved and signed by the Undersecretary or Assistant Secretary of ROG unless otherwise delegated to the Director IV or in his or her absence, to the Director III or designated Officer-in-Charge (OIC) of the RO.

Office Order No. 035-2019 delegated to the Director IV, or in his or her absence the Director III or the designated OIC of the RO, the authority to approve and sign TEIs on applications or requests for tax exemptions for the following legal bases:

1. Diplomatic importations under Section 800(l) of CMTA and Section 109(k) of NIRC, as amended;
2. Importations of the Asian Development Bank (ADB) under Section 45 and 34 of the Headquarters Agreement between the Government of the Republic of the Philippines and ADB;
3. Importations of the International Rice Research Institute (IRRI) under P.D. No. 1620;
4. Importations of the Philippine Red Cross under R.A. No. 10072; and
5. Importations of the Southeast Asian Fisheries Development Center (SEAFDEC) under P.D. No. 292.

B. PROCESSING TIME

1. Manual Filing

- a. Customs and Tariff Division and Internal Revenue Division
 - the processing time is **within seven (7) working days** from receipt of complete and validated documentary requirements.
- b. Mabuhay Lane
 - the processing time is **within three (3) working days** from receipt of complete and validated documentary requirements.

2. Online Filing:

- a. Applications by international organizations and embassies
 - the processing time is **within five (5) working days** from acceptance of complete and pre-evaluated documentary requirements by the Internal Revenue Division
- b. Applications by Asian Development Bank
 - processing time is within **within three (3) working days** from acceptance of complete and pre-evaluated documentary requirements by the Mabuhay Lane

VIII. GENERAL GUIDELINES

c. Applications which may be covered by a later order will be included in the online system

- processing time is **within five (5) working days** from acceptance of complete and pre-evaluated documentary requirements by the Customs and Tariff Division and Internal Revenue Division.

C. FILING FEES

Department Order No. 010-2019 requires a non-refundable payment of filing fee based on the value of the importation which shall be paid by the applicant upon submission of application or request in The Mabuhay Lane, based on the table below:

VALUE OF IMPORTATIONS	FILING FEE
₱ 100,000.00 and below	₱ 200.00
From ₱ 100,001.00 to ₱ 400,000.00	₱ 400.00
From ₱ 400,001.00 to ₱ 700,000.00	₱ 600.00
From ₱ 700,001.00 to ₱ 1,000,000.00	₱ 800.00
Over ₱ 1,000,001.00	₱ 1,000.00

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

D. REGISTRATION AND UPDATING OF INFORMATION

1. All applicants and representatives/brokers are required to complete a one-time registration process under the RO enhanced Tax Exemption System^{Lite} (e-TES^{Lite}) and must maintain only one registered account in the e-TES^{Lite} to be able to transact with the RO. Duplicate registration will be invalidated and deleted.
2. Applicants may verify the status of their application for registration online.
3. It is the duty of the applicants and their representatives/brokers to update their information in the e-TES^{Lite} registry.

VIII. GENERAL GUIDELINES

E. ACCEPTANCE OF APPLICATIONS

1. All applications for tax exemption directly filed by applicants or representatives/brokers to the RO must be accompanied by a completely filled out DOF-RO-PR-001-FR-91 REV. 1 (DOF-RO Form No. 91) duly signed by the importer or consignee. Typographical errors in the form may be corrected by the authorized representative. Alterations on substantial matters i.e., legal basis, AWB/BL or invoice numbers, port of discharge shall not be allowed. An application for tax and/or duty exemption must be covered only by one final Air Waybill/Bill of Lading that is signed. No multiple AWB/BL is allowed in one application.
2. All applications shall be signed by the head of the office of the requesting party or his duly authorized representative who shall not be lower than a rank of an executive level or managerial level, except when the applicant is an individual. All correspondence sent to the registered email address will be presumed to have been received by either the applicant and/or representative/broker.
3. An application for exemption may be filed with the RO at least ten (10) days prior to the arrival of goods or as early as practicable. The RO shall only accept applications filed within one (1) year from the date of importation (AWB/BL date).
4. 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 fee.
5. Only applications with complete and checklisted documentary requirements will be accepted by the RO for processing. Applications found to be incomplete will be returned immediately by the designated Officer-of-the-Day to the applicant/representative/broker.
6. Entries in the supporting documents like commercial invoice, packing list and other shipping documents must be clear and consistent with each other and must be in the name of the consignee-applicant.
7. A prior authority to import secured from the Department of Finance shall be valid for one (1) year from the date of issuance without extension or until the expiration of the Letter of Credit (L/C) for LGUs, whichever comes first.

VIII. GENERAL GUIDELINES

E. ACCEPTANCE OF APPLICATIONS

8. When a document or information is found lacking during the evaluation of the application by the Action Officer, a compliance notification email will be sent to the applicant and the representative/broker. Any information or document required must be complied or provided within two (2) working days from the date of email notification. Failure to comply will mean a formal compliance letter will be issued on the second day while submission of lacking documents shall no longer be accepted. The applicant then may refile the said application.
9. Refiled applications shall be accompanied by a copy of the approved compliance letter or withdrawal form issued by the RO together with updated supporting documents.
10. The guidelines in this RO Manual of Operations shall likewise apply to applications for tax exemption on technical importations from economic/free-port zones to any port within the Philippine customs territory. A dummy AWB or B/L issued by the BOC and/or Advance Cargo Declaration, Inward Foreign Manifest (IFM) issued by Shipping Line/Ship agent and Cargo Consolidated Manifest (CCM) (if applicable) issued by NVOCC/Freight Forwarders/Consolidator will be required to support an application.

F. ONLINE FILING OF APPLICATIONS

1. Online filing of applications under the e-TES^{Lite} shall cover only the following:
 - a. COVID-19 response importations under the VACCINATION PROGRAM ACT, CREATE LAW, and RELIEF CONSIGNMENT under Sec. 120-121 of the CMTA;
 - b. Importations by Asian Development Bank
 - c. Importations by embassies; and
 - d. Importations by international organizations
2. Applicants who have successfully registered with the e-TES^{Lite} may apply online for tax exemption. For the procedure, please refer to the Process Flows (D) (E) and (F) found in pages 27 to 32.

Other applications will be covered when the necessary enhancements in the system are put in place in the near future.

VIII. GENERAL GUIDELINES

3. After the pre-evaluation of the documents uploaded for online applications under the Vaccination Program Act, CREATE Law, and Relief Consignment, applicants shall submit the duly signed original hard copy of DOF-RO Form No. 91 together with all the supporting documents to the RO upon receipt of email notification of acceptance. The said documents may also be submitted through courier service of their own choice.

G. ACCEPTABILITY OF SUPPORTING DOCUMENTS

1. Documents in support of any application for tax exemption must be duly executed and/or signed by the appropriate parties. The rules on notarization, apostille and consularization of documents shall be observed, otherwise, an application shall be returned without action.
2. In case of inconsistency in the documents submitted, the RO will issue a formal compliance letter to reconcile the inconsistencies and/or for completion or submission of additional documents in support of the said application.
3. For Less than Container-Load (LCL)/Consolidated shipment, it shall be covered by a final House Air Waybill or final House Bill of Lading (HAWB/HBL) duly issued by the Non Vessel Common Carrier (NVOCC), Freight Forwarder, Cargo Consolidator or its authorized agent which usually lists the actual goods, shipper and consignee.
4. In an instance where the AWB/BL date is ahead of the date of the commercial invoice, a written explanation shall be required.

H. AMENDMENT OR CANCELLATION OF TAX EXEMPTION INDORSEMENT

1. Any request for amendment or cancellation of TEI must be filed within forty-five (45) days from the date of receipt thereof by the Bureau of Customs with proper return indorsement from the Commissioner of Customs.
2. A TEI with typographical error may be amended subject to filing of a request for amendment explaining the reasons therefor. All requests for amendment of TEI previously issued must be accompanied by an affidavit stating the circumstances that led to the request for amendment and duly accomplished DOF-RO Form No. 91 supported by the previously approved TEI and other supporting documents.
3. In case the requested amendment is not typographical in nature (i.e., change in the import documents and the identity of the consignee) the TEI shall be cancelled and a new application must be submitted.

VIII. GENERAL GUIDELINES

H. AMENDMENT OR CANCELLATION OF TAX EXEMPTION INDORSEMENT

4. In all requests for amendment or cancellation of TEI, the original TEI must be submitted/returned to the RO for proper accounting and documentation.
5. In the instances where the importer use a thermal AWB to secure a TEI, the TEI issued has to be utilized during the validity of the thermal AWB otherwise the importer will have this TEI canceled and a new application shall be filed using the newly issued AWB. In case the shipment does not push through, the importer must report the same to this Department for cancellation of the TEI.

I. WITHDRAWAL/CANCELLATION OF APPLICATIONS

1. An application for tax exemption may be withdrawn/cancelled for valid reasons such as correction of information, amendment of documents or payment of duties and taxes and other analogous cases.
2. An applicant requesting to withdraw/cancel an application shall file and submit/upload a letter stating the reason for withdrawal/cancellation duly signed by the consignee or the authorized representative/broker and accomplish the required withdrawal or online cancellation form.
3. After the pre-evaluation of the documents uploaded for online application for cancellation under the Vaccination Program Act, CREATE Law, and Relief Consignment, applicants shall submit the duly signed original hard copy of withdrawal form together with all the supporting documents to the RO upon receipt of email notification of acceptance. The said documents can also be submitted through courier service of their own choice.
4. All requests for withdrawal/cancellation must be approved by the Director IV or in his or her absence, by the Director III or designated OIC of the RO.

J. PENAL PROVISION

If upon examination, verification and inspection, the applicant, importer, consignee or its representative/broker has been found to have submitted spurious/irregular documents in support of said application or the applicant has been verified to be non-existing, the approved TEI or any other action issued to the said applicant, importer, consignee or its representative/broker shall be cancelled and the applicant/importer/consignee/representative/broker shall be blacklisted without prejudice to the filing of appropriate action as may be allowed under the provisions of the Customs Modernization and Tariff Act (CMTA) and such other pertinent laws, rules and regulations.

IX. E-TES^{LITE} REGISTRATION REQUIREMENT

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

1. INDIVIDUAL APPLICANTS

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

2. CORPORATION APPLICANTS

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

3. PHILIPPINE GOVERNMENT AGENCIES AND INSTRUMENTALITIES

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

4. FOR INTERNATIONAL ORGANIZATIONS/ EMBASSIES

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

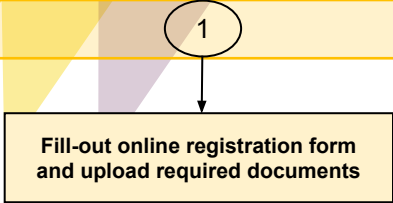
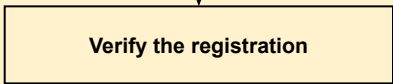
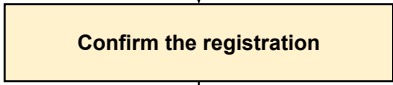
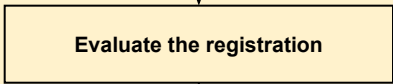
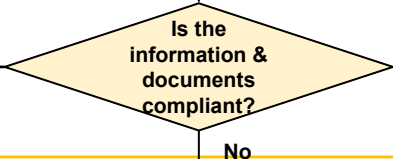
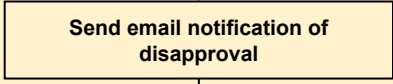
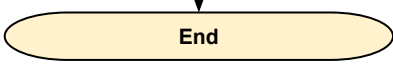

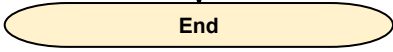
5. FOR BROKERS

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

The RO shall 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 or her registration with the Undersecretary of the RO.

X. PROCESS FLOW AND PROCEDURE

A. ONE-TIME REGISTRATION (For first time applicant)

Activity	Person Responsible	Details / Functions	Process Time
1			
	Applicant	Fill-out the online registration form at DOF website or RO Kiosk and upload documentary requirements.	15 minutes
	Admin. Assistant	Send registration link to applicant for verification of registration.	5 minutes
	Applicant	Confirm the details of registration thru the link sent to the registered email.	5 minutes
	Admin. Assistant	Evaluate the details in the registration form and all the uploaded documents.	20 minutes
		Determine correctness and completeness of the registration.	
		Send an email informing the applicant that the registration has been disapproved.	
			
		Send an email informing the applicant that the registration has been approved with log-in user ID and password which will be used for online filing of application.	
			

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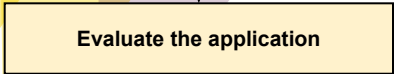
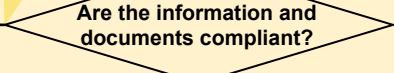
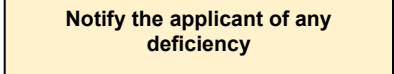
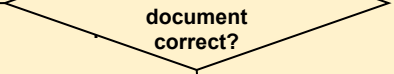
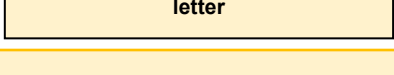
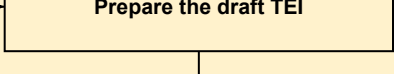
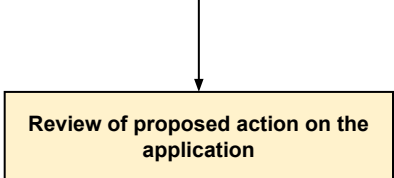

X. PROCESS FLOW AND PROCEDURE

B. REGULAR LANE (Customs and Tariff Division & Internal Revenue Division)

Activity	Person Responsible	Details / Functions	Process Time
<pre> graph TD Start([Start]) --> Step1((1)) Step1 --> File[File the tax exemption application] File --> Present[Present the Tax Exemption Application] Present --> Complete{Are the documents complete?} Complete -- No --> Return[Return the application] Return --> End([End]) Complete -- Yes --> Encode[Encode the required entries in the e-TESLite] Encode --> Submit[Submit the application at RO] Submit --> System[System assignment of application to respective Divisions] System --> Assign[Assignment of application] Assign --> A{{A}} </pre>			
	Applicant Admin. Assistant	One-time registration thru RO Kiosk or online to establish corporate/individual identity of applicant in the e-TES ^{Lite} .	45 minutes
File the tax exemption application	Applicant	File the tax exemption application manually at the Revenue Office.	15 minutes
Present the Tax Exemption Application		Present the tax exemption application and supporting documents at the RO window for checklisting.	
Are the documents complete?	Officer of the Day	Determine completeness of documents submitted based on the Checklist Form.	15 minutes
Return the application		Return the application and supporting documents previously submitted by the applicant.	
End			
Encode the required entries in the e-TES ^{Lite}	Admin. Assistant	Encode the required entries in the e-TES ^{Lite} and generate an application number.	30 minutes
Submit the application at RO	Applicant	Submit the tax exemption application and supporting documents at RO.	1 hour
System assignment of application to respective Divisions	Receiving Officer, RO	Assign application to respective RO Divisions thru e-TES ^{Lite} and automatically send an email notification to applicant on the receipt of application.	
Assignment of application	Division Chief	Assign the application to Action Officer for preparation of appropriate action.	
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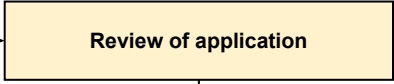



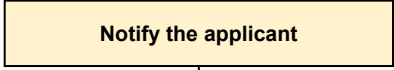
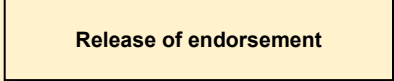
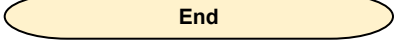
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Activity	Person Responsible	Details / Functions	Process Time
			
		Evaluate tax exemption application and supporting documents	
		Determine the accuracy, consistency and completeness of documents.	
	Action Officer	Notify the applicant through email to comply deficiency within two (2) days, otherwise, the application will be terminated in the system.	4 hours
		Determine the correctness of the additional document submitted.	
		Prepare the draft formal compliance letter.	
		Prepare the draft TEI.	
	Division Chief Director III Director IV	<p>Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/ inspection.</p> <p>Levels of Reviews is as follows:</p> <ol style="list-style-type: none"> 1. Division Chief 2. Director III 3. Director IV (if not the designated approver) 	12 hours (4 hours/level of review)
			

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Activity	Person Responsible	Details / Functions	Process Time
			
 <p>No</p> <p>Yes</p>	Director IV	<p>Determine the appropriate action based on the review of application. For verification, please refer to Process Flow & Procedure G Inspection/ Verification of Application.</p> <p>If the recommendation calls for an appropriate action other than verification, the application will be returned to assigned AO and revise the proposed action based on comment/notes.</p>	
			
 <p>Review of application</p> 	Review Team, ROG	Review draft TEI/formal letter of compliance.	
 <p>No</p> <p>Yes</p> 	Assistant Secretary Undersecretary	Determine the appropriate action based on the review of application.	8 hours
 <p>Notify the applicant</p>	Admin. Assistant, ROG	Send an email notice to applicant thru e-TESS ^{Lite} that the application has been acted upon and will be forwarded to CRMD for release.	2 hours
 <p>Release of endorsement</p>	Admin. Officer, CRMD	<p>Send an email notice for the release of TEI or formal compliance letter to applicant thru e-TESS^{Lite}. Mode of release can either be:</p> <ol style="list-style-type: none"> 1) TEI - release to applicant 2) Formal Compliance Letter – postal mail 	8 hours and 12 minutes
 <p>End</p>			

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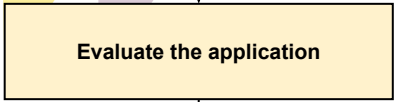
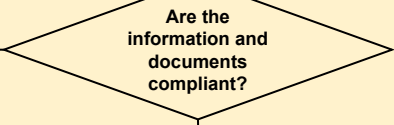
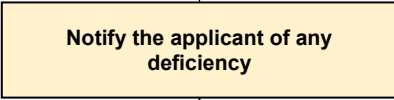
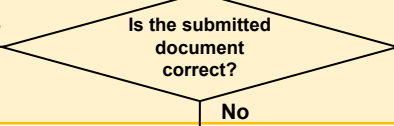
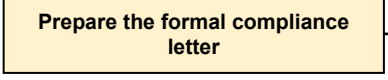
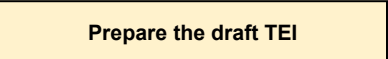
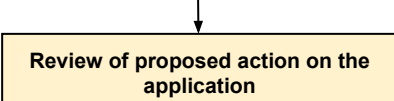



X. PROCESS FLOW AND PROCEDURE

C. MABUHAY LANE


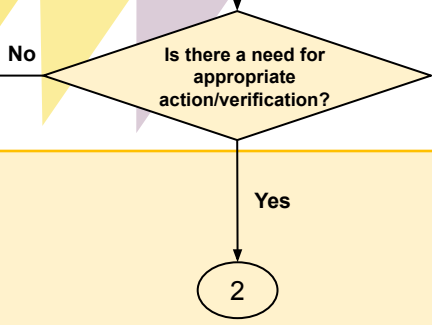


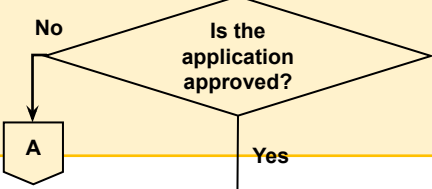

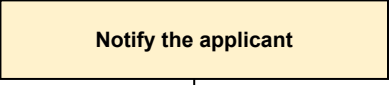
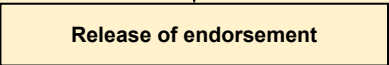
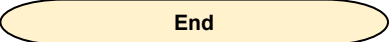
Activity	Person Responsible	Details / Functions	Process Time
<pre> graph TD Start([Start]) --> Step1((1)) Step1 --> File[File the tax exemption application] File --> Present[Present the Tax Exemption Application] Present --> Complete{Are the documents complete?} Complete -- No --> Return[Return the application] Return --> End([End]) Complete -- Yes --> Encode[Encode the required entries in the e-TES Lite] Encode --> Secure[Secure Order of Payment] Secure --> Pay[Pay the required filing fee at the Cashier Window] Pay --> Submit[Submit the application at RO] Submit --> Assign[System assignment of application to Action Officer of RO-Mabuhay Lane] Assign --> A{{A}} </pre>			
	Applicant Admin. Assistant	One-time registration thru RO Kiosk or online to establish corporate/individual identity of applicant in the e-TES ^{Lite} .	45 minutes
File the tax exemption application	Applicant	File the tax exemption application at the Revenue Office.	15 minutes
Present the Tax Exemption Application		Present the tax exemption application and supporting documents at the RO window for checklisting.	
Are the documents complete?	Officer of the Day	Determine completeness of documents submitted based on the Checklist Form.	15 minutes
Return the application		Return the application and supporting documents previously submitted by the applicant.	
End			
Encode the required entries in the e-TES ^{Lite}	Admin. Assistant	Encode the required entries in the e-TES ^{Lite} and generate an application number.	30 minutes
Secure Order of Payment		Issue order of payment based on the Schedule of Filing Fees.	10 minutes
Pay the required filing fee at the Cashier Window	Cashier, GSD	Receive payment and issue Official Receipt.	15 minutes
Submit the application at RO	Applicant	Submit the tax exemption application and supporting documents at RO.	1 hour
System assignment of application to Action Officer of RO-Mabuhay Lane	Receiving Officer, RO	Assign application to an Action Officer of RO-Mabuhay Lane thru e-TES ^{Lite} and automatically send an email notification to applicant on the receipt of application.	
A			



Activity	Person Responsible	Details / Functions	Process Time
			
		Evaluate tax exemption application and supporting documents.	
		Determine the accuracy, consistency and completeness of documents.	
	Action Officer	Notify the applicant through email to comply deficiency within two (2) days, otherwise, the application will be terminated in the system.	4 hours
		Determine the correctness of the additional document submitted.	
		Prepare the draft formal compliance letter.	
		Prepare the draft TEI.	
	Division Chief Director IV	Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/ inspection.	8 hours
			

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Activity	Person Responsible	Details / Functions	Process Time
			
	Director IV	Determine the appropriate action based on the review of application.	
	Action Officer	<p>For verification, please refer to Process Flow G - Inspection/Verification of Application</p> <p>If the recommendation calls for an appropriate action other than verification, the application will be returned to assigned AO and revise the proposed action based on comment/notes.</p>	
	Review Team, ROG	Review draft TEI/formal letter of compliance.	
	Assistant Secretary Undersecretary	Determine the appropriate action based on the review of application.	8 hours
	Admin. Assistant, ROG	<p>Final Approval (DO No. 005-2019)</p> <p>Send an email notice to applicant thru e-TESS^{Lite} that the application has been acted upon and will be forwarded to CRMD for release.</p>	1 hour and 30 minutes
	Admin. Officer, CRMD	<p>Send an email notice for the release of TEI or formal compliance letter to applicant thru e-TESS^{Lite}. Mode of release can either be:</p> <ol style="list-style-type: none"> 1) TEI - release to applicant 2) Formal Compliance Letter – postal mail 	42 minutes
			
			

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X. PROCESS FLOW AND PROCEDURE

D. ONLINE FILING OF APPLICATION

(Importation of vaccines, drugs, medicines, medical devices, and relief consignment for COVID-19 response)

Activity	Person Responsible	Details / Functions	Process Time
<pre> graph TD Start([Start]) --> Step1((1)) Step1 --> LogIn[Log in, fill-out and submit the online application form with uploaded required documents] LogIn --> Assign[System assignment of application to Action Officer] Assign --> Eval[Pre-evaluation of online application] Eval --> Decision{Are the information & documents compliant?} Decision -- Yes --> A[A] Decision -- No --> Notify[Notify the applicant that the application is disapproved] A --> End([End]) Notify --> End </pre>			
		One-time online registration to establish corporate/ individual identity of applicant in the e-TESS ^{Lite} .	45 minutes
	Applicant	Log in to e-TESS ^{Lite} using the user ID and password received during the registration. Fill-out the online application form (DOF-RO Form No. 91) and upload all the required documents. The applicant will automatically received e-ticket/pre-application number.	1 hour
	Mabuhay Lane	System assignment of application to Action Officer thru e-TESS ^{Lite} and automatically send an email notification to applicant on the receipt of application. Reassignment will be made by the Division Chief when the need arises.	5 minutes
	Action Officer	Pre-evaluate the tax exemption application to determine the accuracy, consistency and completeness of documents versus legal basis.	1 hour
		Send an email informing the applicant that the application has been disapproved.	

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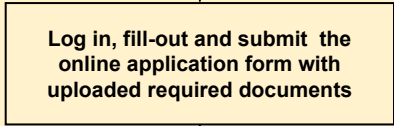
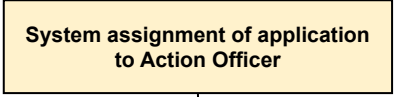
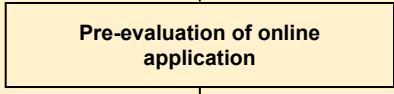

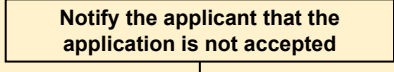
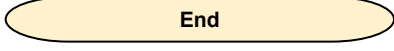
Activity	Person Responsible	Details / Functions	Process Time
A			
<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 0 auto;">A</div> <div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 0 auto;">Notify the applicant for the submission of hard copy of documents</div>	Action Officer	Notify the applicant thru email to submit the duly signed printed copy of DOF-RO Form No. 91 together with supporting documents previously uploaded in the website.	5 minutes
<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 0 auto;">Submit the hard copy of the required documents to RO</div>	Applicant	Submit the hard copy of the documents mentioned above to RO within the day before the close of business hours at 5:00 PM or may be submitted the following day at 8:00 AM if the email notification is received beyond 3:00 PM.	
<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 0 auto;">System assignment of application to Action Officer</div>	Receiving Officer, RO	Assign application to an Action Officer thru e-TESS ^{Lite} and automatically send an email notification to applicant on the receipt of application as well as the application number.	1 hour
<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 0 auto;">Evaluate the application</div>	Action Officer	Evaluate the tax exemption application and supporting documents and prepare appropriate action. If the application will be returned, revise the proposed action based on comment/notes.	1 hour
<div style="display: flex; align-items: center; justify-content: center;"> <div style="margin-right: 10px;">No</div> <div style="border: 1px solid black; padding: 5px; text-align: center;">Is the application endorsed?</div> </div>	Division Chief Director IV	Review the propriety of the proposed action and endorse the application.	3 hours (1 hour per level of review)
<div style="display: flex; align-items: center; justify-content: center;"> <div style="margin-right: 10px;">Yes</div> <div style="border: 1px solid black; padding: 5px; text-align: center;">Is the application approved?</div> </div>	Assistant Secretary Undersecretary	Decide on the reviewed/endorsed application and sign the proposed action. Final Approval (DO No. 005-2019)	2 hours
<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 0 auto;">Notify the applicant</div>	Admin. Assistant, ROG	Send an email notice to applicant thru e-TESS ^{Lite} that the application has been acted upon and will be forwarded to CRMD for release.	15 minutes
<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 0 auto;">Release of endorsement</div>	Admin. Officer, CRMD	Send an email notice for the release of endorsement.	30 minutes
<div style="border: 1px solid black; border-radius: 15px; padding: 5px; width: fit-content; margin: 0 auto;">End</div>			



X. PROCESS FLOW AND PROCEDURE

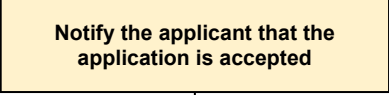
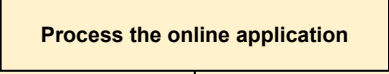


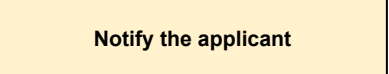
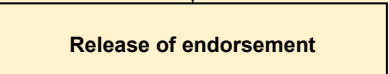
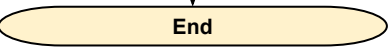
E. ONLINE FILING OF APPLICATION

(Importations by Asian Development Bank)

Activity	Person Responsible	Details / Functions	Process Time
			
		One-time online registration to establish corporate/ individual identity of applicant in the e-TES ^{Lite} .	
	Applicant	Log in to e-TES ^{Lite} using the user ID and password received during the registration. Fill-out the online application form (DOF-RO Form No. 91) and upload all the required documents. The applicant will automatically receive e-ticket/pre-application number.	
	Mabuhay Lane	System assignment of application to Action Officer thru e-TES ^{Lite} . Reassignment will be made by the Division Chief when the need arises.	5 minutes
			
	Action Officer	Pre-evaluate the tax exemption application to determine the accuracy, consistency and completeness of documents versus legal basis.	2 hours
		Send an email informing the applicant that the application has not been accepted	
			

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Activity	Person Responsible	Details / Functions	Process Time
A			
	Action Officer	Notify the applicant thru email that the application has been accepted.	5 minutes
	Action Officer	Prepare and print the draft TEI and supporting documents. If the application will be returned, revise the proposed action based on comment/notes.	2 hours
	Division Chief	Review the propriety of the proposed action and endorse the application.	4 hours
	Director IV	Decide on the reviewed/endorsed application and sign the proposed action.	2 hours
	Admin. Assistant, Revenue Office	Send an email notice to applicant thru e-TESS ^{Lite} that the application has been acted upon and will be forwarded to CRMD for release.	1 hr and 30 mins
	Admin. Officer, CRMD	Send an email notice for the release of endorsement.	42 minutes
			



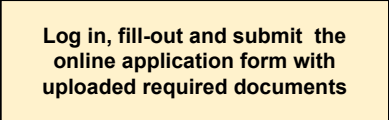
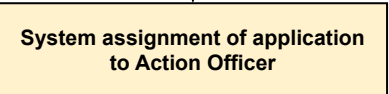
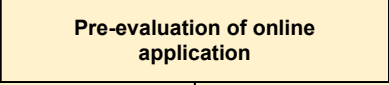


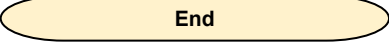
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X. PROCESS FLOW AND PROCEDURE

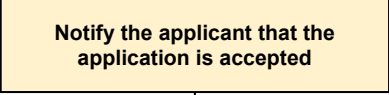
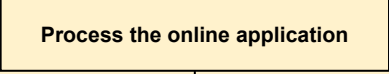


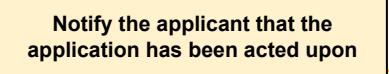
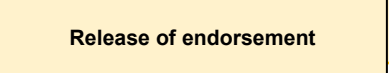
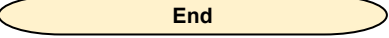
F. ONLINE FILING OF APPLICATION

(Importations by International Organizations and Foreign Embassies)

Activity	Person Responsible	Details / Functions	Process Time
			
		One-time online registration to establish corporate/ individual identity of applicant in the e-TESS ^{Lite} .	
	Applicant	Log in to e-TESS ^{Lite} using the user ID and password received during the registration. Fill-out the online application form (DOF-RO Form No. 91) and upload all the required documents. The applicant will automatically receive e-ticket/pre-application number.	
	Internal Revenue Division	System assignment of application, randomly distributed to Action Officer thru e-TESS ^{Lite} . Reassignment will be made by the Division Chief when the need arises.	5 minutes
	Action Officer	Pre-evaluate the tax exemption application to determine the accuracy, consistency and completeness of documents versus legal basis.	4 hours
			
		Send an email informing the applicant that the application has not been accepted.	
			

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Activity	Person Responsible	Details / Functions	Process Time
A			
	Action Officer	Notify the applicant thru email that the application has been accepted.	5 minutes
	Action Officer	Prepare and print the draft TEI and supporting documents. If the application will be returned, revise the proposed action based on comment/notes.	4 hours
	Division Chief Director III	Review the propriety of the proposed action and endorse the application.	8 hours
	Director IV	Decide on the reviewed/endorsed application and sign the proposed action.	8 hours
	Admin. Assistant, Director IV	Send an email notice to applicant thru e-TES ^{Lite} that the application has been acted upon and will be forwarded to CRMD for release.	2 hours
	Admin. Officer, CRMD	Send an email notice for the release of endorsement.	8 hours and 12 mins
			

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X. PROCESS FLOW AND PROCEDURE

G. INSPECTION/VERIFICATION OF APPLICATION

Activity	Person Responsible	Details / Functions	Process Time
	RMD	<p>The Division Chief will assign an AO to conduct inspection/monitoring.</p> <p>Request for DPO to conduct the inspection.</p> <p>Prepare itinerary and travel arrangement, if necessary.</p>	4 hours
	Action Officer	<p>Proceed to site and determine if the representations made during applications are correct and the conditions for the grant of exemption are complied with.</p> <p>Prepare report and recommendation based on the inspection/monitoring activity including recommendation for corrective action if necessary.</p> <p>File and maintain records of inspections / monitoring.</p>	8 hours
	Division Chief Director III Director IV	Evaluate the report of inspection based on findings and recommendations.	2 hours
	Division Chief Director III Director IV	Determine if there's a need for appropriate action on the report and recommendation.	2 hours
	Action Officer	Implement appropriate action.	2 hours



X. PROCESS FLOW AND PROCEDURE

H. WITHDRAWAL OF APPLICATION

Activity	Person Responsible	Details / Functions	Process Time
Start			
File request for withdrawal of application	Applicant	Fill out the withdrawal form and submit to assigned Action Officer	15 minutes
Evaluate the request for withdrawal	Action Officer	Evaluate and attach the original application for tax exemption to the withdrawal form	15 minutes
Review the request for withdrawal	Division Chief Director III	Review and endorse the request for withdrawal and the supporting documents	30 minutes
Is the request for withdrawal approved?	Director IV	Determine if the request for withdrawal is valid.	30 minutes
Return the request for withdrawal	Action Officer	Return the application for withdrawal with disapproval remark.	5 minutes
End			
Notify the applicant that the application has been acted upon	Action Officer Admin. Assistant	Send an email notice to applicant thru e-TESS ^{Lite} that the application has been acted upon and will be forwarded to CRMD for release.	30 minutes
Release the tax exemption application and its attachments	Admin. Officer Records Officer	Release the original copy of the tax exemption application to the applicant.	15 minutes
End			

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X. PROCESS FLOW AND PROCEDURE

I. ONLINE CANCELLATION OF APPLICATION

Activity	Person Responsible	Details / Functions	Process Time
<pre> graph TD Start([Start]) --> Step1[Log in, fill-out and submit the online application form with uploaded required documents] Step1 --> Step2[System assignment of application for cancellation to designated Action Officer] Step2 --> Step3[Pre-evaluation of application for cancellation] Step3 --> Decision{Are the information & documents valid?} Decision -- Yes --> Step4[Notify the applicant that the application is not accepted] Decision -- No --> Step4 Step4 --> End([End]) </pre>			
	Applicant	<p>Log in to e-TESS^{Lite} using the user ID and password received during the registration.</p> <p>Fill-out the online application form (Withdrawal/ Cancellation Form) and upload all the required documents.</p> <p>The applicant will automatically receive e-ticket number.</p>	
	IRD/Mabuhay Lane-AO	System assignment of application to IRD or Mabuhay Lane-Action Officer thru e-TESS ^{Lite} .	5 minutes
	Action Officer	<p>Pre-evaluate the application for cancellation to determine if valid.</p> <p>Send an email notification informing the applicant that the application for cancellation has not been accepted.</p>	1 hour

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Activity	Person Responsible	Details / Functions	Process Time
A			
<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 0 auto;"> Notify the applicant that the application for cancellation is accepted </div>	Action Officer	Notify the applicant thru email that the application has been accepted.	5 minutes
<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 0 auto;"> Process the online application for cancellation </div>	Action Officer	Affix initial and endorse the withdrawal/cancellation form and supporting documents.	1 hour
<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 0 auto;"> Review the application for cancellation </div>	Division Chief Director III	Review and endorse the application for cancellation.	2 hours
<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 0 auto;"> Approval of application for cancellation </div>	Director IV	Approve the application for cancellation. Automatically send an email notice to applicant thru e-TESS ^{Lite} that the application for cancellation has been approved.	1 hour
<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 0 auto;"> Archive the approved cancellation of application </div>	CRMD	Archive the approved cancellation of application.	15 minutes
<div style="border: 1px solid black; border-radius: 15px; padding: 5px; width: fit-content; margin: 0 auto;"> End </div>			

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XI. IMPORTATIONS PROCESSED BY THE CUSTOMS AND TARIFF DIVISION

R.A. No. 10863, Sec. 800(b) [Equipment for Use in the Salvage of Vessels]

EQUIPMENT FOR USE IN THE SALVAGE OF VESSELS, NOT AVAILABLE LOCALLY

LEGAL BASIS	Section 800(b) of R.A. No. 10863, (CMTA)
IMPLEMENTING RULES AND REGULATIONS	CAO No. 6-2020 dated 30 March 2020
GRANT	Conditionally Duty and Tax Free Importation Under Bond or Security
CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Signed and dated Import Bill of Lading/AWB 4. Commercial Invoice (Packing list, if applicable) 5. Certification from PCG that the equipment is appropriate for use in the salvage of vessel and not available locally 6. Authorization Letter (if authorized representative)

R.A. No. 10863, Sec. 800(b) [Equipment for Use in the Salvage of Aircrafts]

EQUIPMENT FOR USE IN THE SALVAGE OF AIRCRAFTS, NOT AVAILABLE LOCALLY

LEGAL BASIS	Section 800(b) of R.A. No. 10863, (CMTA)
IMPLEMENTING RULES AND REGULATIONS	CAO No. 6-2020 dated 30 March 2020
GRANT	Conditionally Duty and Tax Free Importation Under Bond or Security
CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Signed and dated Import Bill of Lading/AWB 4. Commercial Invoice (Packing list, if applicable) 5. Certification from CAAP that that the equipment is appropriate for use in the salvage of aircraft and not available locally 6. Authorization Letter (if authorized representative)

R.A. No. 10863, Sec. 800(c) [Cost of Repairs of Vessels]

COST OF REPAIRS, EXCLUDING THE VALUE OF GOODS USED, MADE IN FOREIGN COUNTRIES UPON VESSELS DOCUMENTED, REGISTERED, OR LICENSED IN THE PHILIPPINES

LEGAL BASIS	Section 800(c) of R.A. No. 10863, (CMTA)
IMPLEMENTING RULES AND REGULATIONS	CAO No. 6-2020 dated 30 March 2020
GRANT	Duty-Exempt
CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Signed and dated Import Bill of Lading/AWB 4. Commercial Invoice (Packing list, if applicable) 5. Certification from MARINA that repair is not available locally 6. Registration from MARINA 7. Authorization Letter (if authorized representative)

XI. IMPORTATIONS PROCESSED BY THE CUSTOMS AND TARIFF DIVISION

R.A. No. 10863, Sec. 800(c) [Cost of Repairs of Aircrafts]

COST OF REPAIRS, EXCLUDING THE VALUE OF GOODS USED, MADE IN FOREIGN COUNTRIES UPON AIRCRAFTS DOCUMENTED, REGISTERED, OR LICENSED IN THE PHILIPPINES

LEGAL BASIS Section 800(c) of R.A. No. 10863, (CMTA)

IMPLEMENTING RULES AND REGULATIONS CAO No. 6-2020 dated 30 March 2020

GRANT Duty-Exempt

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 CAAP that repair is not available locally
6. Registration from CAAP
7. Authorization Letter (if authorized representative)

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

GOODS FOR REPAIR, PROCESSING OR RECONDITIONING AND TO BE RE-EXPORTED UPON COMPLETION OF THE REPAIR, PROCESSING OR RE-CONDITIONING

LEGAL BASIS Section 800(d) of R.A. No. 10863, (CMTA)

IMPLEMENTING RULES AND REGULATIONS CAO No. 6-2020 dated 30 March 2020

GRANT Conditionally Duty and Tax Free Importation Under Bond or Security

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. Contract/Agreement (for repair/processing/reconditioning)
6. Clearance from regulatory agency (if applicable)
7. Export Bill of Lading/AWB (if applicable)
8. Export Invoice/Packing List (if applicable)
9. Export Declaration (if applicable)
10. Authorization Letter (if authorized representative)

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

MEDALS, BADGES, CUPS, AND OTHER SMALL GOODS BESTOWED AS TROPHIES OR PRIZES, OR THOSE RECEIVED OR ACCEPTED AS HONORARY DISTINCTION

LEGAL BASIS Section 800(e) of R.A. No. 10863, (CMTA)

IMPLEMENTING RULES AND REGULATIONS CAO No. 6-2020 dated 30 March 2020

GRANT Duty-Exempt

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. Document showing that goods were bestowed as trophies or prizes, or received or accepted as Honorary Distinction
6. Authorization Letter (if authorized representative)

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XI. IMPORTATIONS PROCESSED BY THE CUSTOMS AND TARIFF DIVISION

R.A. No. 10863, Sec. 800(j) [Goods for Public Entertainment and Display in Public Expositions]

GOODS FOR PUBLIC ENTERTAINMENT AND FOR DISPLAY IN PUBLIC EXPOSITIONS OR FOR EXHIBITION OR COMPETITION FOR PRIZES AND DEVICES FOR PROJECTING PICTURES AND PARTS AND APPURTENANCE THEREOF

LEGAL BASIS	Section 800(j) of R.A. No. 10863, (CMTA)
IMPLEMENTING RULES AND REGULATIONS	CAO No. 6-2020 dated 30 March 2020
GRANT	Conditionally Duty and Tax Free Importation Under Bond or Security
CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Signed and dated Import Bill of Lading/AWB 4. Commercial Invoice (Packing list, if applicable) 5. Certificate of Venue and Date 6. Authorization from Exhibitor (if consigned to broker/forwarder) 7. Clearance from regulatory agency (if applicable) 8. Liquidation Report and Cancellation of Bond (if applicable) 9. Authorization Letter (if authorized representative)

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R.A. No. 10863, Sec. 800(j) [Technical and Scientific Films]

IMPORTATION OF TECHNICAL AND SCIENTIFIC FILMS WHEN IMPORTED BY TECHNICAL, CULTURAL, AND SCIENTIFIC INSTITUTIONS AND NOT TO BE EXHIBITED FOR PROFIT

LEGAL BASIS	Section 800(j) of R.A. No. 10863, (CMTA)
IMPLEMENTING RULES AND REGULATIONS	CAO No. 6-2020 dated 30 March 2020
GRANT	Conditionally Duty and Tax Free Importation Under Bond or Security
CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Signed and dated Import Bill of Lading/AWB 4. Commercial Invoice (Packing list, if applicable) 5. Certificate of Venue and Date 6. Authorization from Exhibitor (if consigned to broker/forwarder) 7. Permit from MTRCB 8. Liquidation Report and Cancellation of Bond (if applicable) 9. Authorization Letter (if authorized representative)

XI. IMPORTATIONS PROCESSED BY THE CUSTOMS AND TARIFF DIVISION

R.A. No. 10863, Sec. 800(k) [Goods for Making or Recording Motion Picture Films]

GOODS BROUGHT BY FOREIGN FILM PRODUCERS DIRECTLY AND EXCLUSIVELY USED FOR MAKING OR RECORDING MOTION PICTURE FILMS ON LOCATION IN THE PHILIPPINES

LEGAL BASIS	Section 800(k) of R.A. No. 10863, (CMTA)
IMPLEMENTING RULES AND REGULATIONS	CAO No. 6-2020 dated 30 March 2020
GRANT	Conditionally Duty and Tax Free Importation Under Bond or Security
CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership stating that the goods are not for sale, barter or hire but are directly and exclusively used for making/ recording motion pictures films on location in the Philippines and stating the itemized goods with their corresponding descriptions and values 3. Signed and dated Import Bill of Lading/AWB 4. Commercial Invoice (Packing list/Brochure, if applicable) 5. Certificate of Venue and Date 6. Liquidation Report and Cancellation of Bond (if applicable) 7. Authorization Letter (if authorized representative)

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R.A. No. 10863, Sec. 800(k) [Photographic And Cinematographic Films]

PHOTOGRAPHIC AND CINEMATOGRAPHIC FILMS, WHICH ARE UNDERDEVELOPED, EXPOSED OUTSIDE THE PHILIPPINES BY RESIDENT FILIPINO CITIZENS OR BY PRODUCING COMPANIES OF PHILIPPINE REGISTRY

LEGAL BASIS	Section 800(k) of R.A. No. 10863, (CMTA)
IMPLEMENTING RULES AND REGULATIONS	CAO No. 6-2020 dated 30 March 2020
GRANT	Duty-Exempt
CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership stating the following: <ul style="list-style-type: none"> - The negative films, undeveloped, are the same films which were brought outside the Philippines where the same were exposed for the production or filming of motion pictures; - The owner is a resident Filipino citizen or a producing company of Philippine registry; and - The principal actors and artists employed in the production of said pictures are Filipinos 3. Signed and dated Import Bill of Lading/AWB 4. Commercial Invoice (Packing list/Brochure, if applicable) 5. Certificate of Identification/Inspection and Loading 6. Authorization Letter (if authorized representative)

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

CONTAINERS, HOLDERS AND OTHER SIMILAR RECEPTACLES FOR EXPORT OF LOCALLY-MANUFACTURED GOODS

LEGAL BASIS	Section 800(n) of R.A. No. 10863, (CMTA)
IMPLEMENTING RULES AND REGULATIONS	CAO No. 6-2020 dated 30 March 2020
GRANT	Conditionally Duty and Tax Free Importation Under Bond or Security
CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Signed and dated Import Bill of Lading/AWB 4. Commercial Invoice (Packing list, if applicable) 5. Liquidation Report and Cancellation of Bond (if applicable) 6. Authorization Letter (if authorized representative)



XI. IMPORTATIONS PROCESSED BY THE CUSTOMS AND TARIFF DIVISION

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

GOODS AND SALVAGE FROM VESSELS RECOVERED AFTER A PERIOD OF TWO (2) YEARS FROM THE DATE OF FILING THE MARINE PROTEST OR THE TIME WHEN THE VESSEL WAS WRECKED OR ABANDONED, OR PARTS OF A FOREIGN VESSEL OR ITS EQUIPMENT, WRECKED, ABANDONED IN PHILIPPINE WATERS OR ELSEWHERE

LEGAL BASIS	Section 800(p) of R.A. No. 10863, (CMTA)
IMPLEMENTING RULES AND REGULATIONS	CAO No. 6-2020 dated 30 March 2020
GRANT	Duty-Exempt
CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Signed and dated Import Bill of Lading/AWB 4. Commercial Invoice (Packing list, if applicable) 5. Inventory Report of the Customs Examiner from BOC 6. Certification/Report from MARINA 7. Marine Protest 8. Authorization Letter (if authorized representative)

R.A. No. 10863, Sec. 800(r) [Non – Commercial Samples]

SAMPLES OF THE KIND, IN SUCH QUANTITY AND OF SUCH DIMENSION OR CONSTRUCTION AS TO RENDER THEM UNSALABLE OR OF NO COMMERCIAL VALUE; MODELS NOT ADOPTED FOR PRACTICAL USE; SAMPLES OF MEDICINES

LEGAL BASIS	Section 800(r) of R.A. No. 10863, (CMTA)
IMPLEMENTING RULES AND REGULATIONS	CAO No. 6-2020 dated 30 March 2020
GRANT	Duty-Exempt
CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Signed and dated Import Bill of Lading/AWB 4. Commercial Invoice (Packing list, if applicable) 5. DOF Prior Approval 6. Certification from DOH (if medicine) 7. Authorization Letter (if authorized representative)

R.A. No. 10863, Sec. 800(r) [Commercial Samples]

SINGLE IMPORTATION OF READILY AVAILABLE AND EASILY IDENTIFIABLE COMMERCIAL SAMPLES, THE VALUE OF WHICH DOES NOT EXCEED FCA VALUE OF FIFTY THOUSAND PESOS (₱50,000.00)

LEGAL BASIS	Section 800(r) of R.A. No. 10863, (CMTA)
IMPLEMENTING RULES AND REGULATIONS	CAO No. 6-2020 dated 30 March 2020
GRANT	Conditionally Duty and Tax Free Importation Under Bond or Security
CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Signed and dated Import Bill of Lading/AWB 4. Commercial Invoice (Packing list, if applicable) 5. DOF Prior Approval 6. Certificate of Venue and Date 7. Certification from DOH (if medicine) or Certification from appropriate agency (if other than medicine) 8. Liquidation Report and Cancellation of Bond (if applicable) 9. Authorization Letter (if authorized representative)

XI. IMPORTATIONS PROCESSED BY THE CUSTOMS AND TARIFF DIVISION

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

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, AND UPON WHICH NO DRAWBACK OR BOUNTY HAS BEEN ALLOWED (RETURNED SHIPMENT)

LEGAL BASIS Section 800(u) of R.A. No. 10863, (CMTA)

IMPLEMENTING RULES AND REGULATIONS CAO No. 6-2020 dated 30 March 2020

GRANT VAT and Duty-Exempt

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. Certificate of Identification/Inspection/Loading
6. Export Bill of Lading/AWB
7. Export Invoice and Packing List
8. Export Declaration
9. OSS Certification of Non-Availment of Duty Drawback (if export oriented)
10. Proof of Payment on Original Importation (if applicable)
11. Certification from principal buyer abroad as to reason of rejection (if rejected goods)
12. Foreign government certificate of rejection (i.e., from USFDA or other foreign regulating body)
13. Certification from Philippine National Museum (if artworks/antiques)
14. Clearance from regulatory agency (if applicable)
15. Authorization Letter (if authorized representative)

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

AIRCRAFT, EQUIPMENT AND MACHINERY, SPARE PARTS, AND SUCH OTHER GOODS OR SUPPLIES IMPORTED BY AND FOR THE USE OF SCHEDULED AIRLINES OPERATING UNDER CONGRESSIONAL FRANCHISE

LEGAL BASIS Section 800(v) of R.A. No. 10863, (CMTA)

IMPLEMENTING RULES AND REGULATIONS CAO No. 6-2020 dated 30 March 2020

GRANT Duty-Exempt

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. Certificate of Non-Local Availability from CAAP for Duty Exemption Purposes
6. Authorization Letter (if authorized representative)

XI. IMPORTATIONS PROCESSED BY THE CUSTOMS AND TARIFF DIVISION

R.A. No. 10863, Sec. 800(v) and Sec. 109(T) of NIRC, as amended

AIRCRAFT, EQUIPMENT AND MACHINERY, SPARE PARTS AND SUCH OTHER GOODS IMPORTED BY AND FOR THE USE OF SCHEDULED AIRLINES OPERATING UNDER CONGRESSIONAL FRANCHISE

SALE, IMPORTATION, OR LEASE OF AIRCRAFT, INCLUDING ENGINE, EQUIPMENT AND SPARE PARTS THEREOF FOR DOMESTIC OR INTERNATIONAL TRANSPORT OPERATIONS

LEGAL BASIS Section 800(v) of R.A. No. 10863, (CMTA) and Section 109(T) of NIRC, as amended

IMPLEMENTING RULES AND REGULATIONS CAO No. 6-2020 dated 30 March 2020
RR No. 13-2018 dated 15 March 2018

GRANT VAT and Duty-Exempt

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. Certificate of Non-Local Availability from CAAP for Duty Exemption Purposes
6. Authorization Letter (if authorized representative)

If Aircraft:

1. Board Resolution/Secretary's Certificate Authorizing the Importation of Aircraft
2. Entry Clearance from CAAP
3. Authority to Import/Lease from CAB
4. Authenticated/Apostilled/Notarized Lease Agreement/Deed of Sale
5. Latest Audited Financial Statements (last three (3) years if applicable)

R.A. No. 10863, Sec. 800(v) and Sec. 109(U) of NIRC, as amended

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 SUPPLIES IMPORTED BY AND FOR THE USE OF SCHEDULED AIRLINES OPERATING UNDER CONGRESSIONAL FRANCHISE

IMPORTATION OF FUEL, GOODS, AND SUPPLIES BY PERSONS ENGAGED IN INTERNATIONAL AIR TRANSPORT OPERATIONS

LEGAL BASIS Section 800(v) of R.A. No. 10863, (CMTA) and Section 109(U) of NIRC, as amended

IMPLEMENTING RULES AND REGULATIONS CAO No. 6-2020 dated 30 March 2020
RR No. 13-2018 dated 15 March 2018

GRANT VAT and Duty-Exempt

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. Certificate of Non-Local Availability from CAAP for Duty Exemption Purposes
6. Authorization Letter (if authorized representative)

XI. IMPORTATIONS PROCESSED BY THE CUSTOMS AND TARIFF DIVISION

R.A. No. 10863, Sec. 800(w) [Machineries, Equipment, etc. of New Mines and Old Mines]

MACHINERIES, EQUIPMENT, TOOLS FOR PRODUCTION, PLANS TO CONVERT MINERAL ORES INTO SALEABLE FORM, SPARE PARTS, SUPPLIES, MATERIALS, ACCESSORIES, EXPLOSIVES, CHEMICALS, AND TRANSPORTATION AND COMMUNICATIONS FACILITIES IMPORTED BY AND FOR THE USE OF NEW MINES AND OLD MINES WHICH RESUME OPERATIONS

LEGAL BASIS	Section 800(w) of R.A. No. 10863, (CMTA)
IMPLEMENTING RULES AND REGULATIONS	CAO No. 6-2020 dated 30 March 2020
GRANT	Duty-Exempt
CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Signed and dated Import Bill of Lading/AWB 4. Commercial Invoice (Packing list, if applicable) 5. Certification from DENR upon the recommendation of the Director of MGB as to purpose of importation 6. Certificate of Non-Local Availability from DENR 7. Authorization Letter (if authorized representative)

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R.A. No. 10863, Sec. 800(w) [Aircraft, Spare Parts and Accessories thereof Imported by Agro-Industrial Companies]

AIRCRAFT, SPARE PARTS AND ACCESSORIES THEREOF IMPORTED BY AGRO-INDUSTRIAL COMPANIES TO BE USED BY THEM IN THEIR AGRICULTURE AND INDUSTRIAL OPERATIONS OR ACTIVITIES

LEGAL BASIS	Section 800(w) of R.A. No. 10863, (CMTA)
IMPLEMENTING RULES AND REGULATIONS	CAO No. 6-2020 dated 30 March 2020
GRANT	Duty-Exempt
CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Signed and dated Import Bill of Lading/AWB 4. Commercial Invoice (Packing list, if applicable) 5. Certification from DA or DTI 6. Authorization Letter (if authorized representative)

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

SPARE PARTS OF VESSELS OR AIRCRAFTS OF FOREIGN REGISTRY ENGAGED IN FOREIGN TRADE WHEN BROUGHT INTO THE PHILIPPINES EXCLUSIVELY AS REPLACEMENTS OR FOR THE EMERGENCY REPAIR THEREOF

LEGAL BASIS	Section 800(x) of R.A. No. 10863, (CMTA)
IMPLEMENTING RULES AND REGULATIONS	CAO No. 6-2020 dated 30 March 2020
GRANT	Duty-Exempt
CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Signed and dated Import Bill of Lading/AWB 4. Commercial Invoice (Packing list, if applicable) 5. Certificate of Foreign Registry 6. Document to show that vessel or aircraft is engaged in foreign trade 7. Authorization Letter (if authorized representative)

XI. IMPORTATIONS PROCESSED BY THE CUSTOMS AND TARIFF DIVISION

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

GOODS EXPORTED FROM THE PHILIPPINES FOR REPAIR, PROCESSING OR RECONDITIONING AND SUBSEQUENTLY RE-IMPORTED

LEGAL BASIS	Section 800(y) of R.A. No. 10863, (CMTA)
IMPLEMENTING RULES AND REGULATIONS	CAO No. 6-2020 dated 30 March 2020
GRANT	VAT and Duty-Exempt
CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Signed and dated Import Bill of Lading/AWB 4. Commercial Invoice (Packing list, if applicable) 5. Export Bill of Lading/AWB 6. Export Invoice/Packing List 7. Export Declaration 8. Certificate of Identification/Inspection and Loading 9. Proof of Payment on Original Importation 10. Authorization Letter (if authorized representative)

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

TRAILER CHASSIS WHEN IMPORTED BY SHIPPING COMPANIES FOR THEIR EXCLUSIVE USE IN HANDLING CONTAINERIZED CARGO

LEGAL BASIS	Section 800(z) of R.A. No. 10863, (CMTA)
IMPLEMENTING RULES AND REGULATIONS	CAO No. 6-2020 dated 30 March 2020
GRANT	Conditionally Duty and Tax Free Importation Under Bond or Security
CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Signed and dated Import Bill of Lading/AWB 4. Commercial Invoice (Packing list, if applicable) 5. Registration from SEC 6. Registration from MARINA 7. Registration from LTO (if applicable) 8. Authorization Letter (if authorized representative)

Sec. 109(T) of NIRC, as amended [Sale, Importation, or Lease of Passenger or Cargo Vessels, Engine, Equipment, and Spare Parts]

SALE, IMPORTATION, OR LEASE OF PASSENGER OR CARGO VESSELS, INCLUDING ENGINE, EQUIPMENT AND SPARE PARTS THEREOF FOR DOMESTIC OR INTERNATIONAL TRANSPORT OPERATIONS

LEGAL BASIS	Section 109(T) of NIRC, as amended
IMPLEMENTING RULES AND REGULATIONS	RR No. 13-2018 dated 15 March 2018
GRANT	VAT Exempt
CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Signed and dated Import Bill of Lading/AWB/Authenticated/Apostilled Protocol of Delivery and Acceptance 4. Commercial Invoice/Bill of Sale/Blue Book Value 5. Secretary's Certificate authorizing the importation of vessel 6. Letter of Authority to Acquire from MARINA 7. Registration from MARINA 8. Certificate of Amended CPC issued by DSS for VAT Exemption 9. Ferrying Permit for Radio Communication System and Accessories 10. Certificate of Registration and Articles of Incorporation from SEC 11. Certificate of Registration from BIR 12. Latest Audited Financial Statements (last three (3) years if applicable) 13. Authorization Letter (if authorized representative)

XI. IMPORTATIONS PROCESSED BY THE CUSTOMS AND TARIFF DIVISION

Sec. 109(T) of NIRC, as amended [Sale, Importation. or Lease of Aircraft, Engine, Equipment, and Spare Parts]

SALE, IMPORTATION, OR LEASE OF AIRCRAFT, INCLUDING ENGINE, EQUIPMENT AND SPARE PARTS THEREOF FOR DOMESTIC OR INTERNATIONAL TRANSPORT OPERATIONS

LEGAL BASIS	Section 109(T) of NIRC, as amended
IMPLEMENTING RULES AND REGULATIONS	RR No. 13-2018 dated 15 March 2018
GRANT	VAT Exempt
CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Signed and dated Import Bill of Lading/AWB 4. Commercial Invoice/Bill of Sale/Blue Book Value 5. Secretary's Certificate authorizing the importation of aircraft 6. Special Landing Permit from BOC/Entry Clearance from CAAP 7. Certificate of Non-Local Availability from CAAP 8. Air Operator Certificate 9. Authority to Import/Lease from CAB 10. Certificate of Public Convenience and Necessity (CPCN) 11. Permit for Radio Communication System and Accessories 12. Notarized/Authenticated Lease Agreement (if applicable) 13. Certificate of Registration and Articles of Incorporation from SEC 14. Certificate of Registration from BIR 15. Latest Audited Financial Statements (last three (3) years if applicable) 16. Authorization Letter (if authorized representative)

Sec. 109(U) of NIRC, as amended [Fuel, Goods and Supplies used for International Shipping]

FUEL, GOODS AND SUPPLIES BY PERSONS ENGAGED IN INTERNATIONAL SHIPPING TRANSPORT OPERATIONS

LEGAL BASIS	Section 109(U) of NIRC, as amended
IMPLEMENTING RULES AND REGULATIONS	RR No. 13-2018 dated 15 March 2018
GRANT	VAT Exempt
CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Signed and dated Import Bill of Lading/AWB 4. Commercial Invoice (Packing list, if applicable) 5. Certificate of Public Convenience issued by DSS for VAT Exemption 6. Registration from MARINA 7. Certificate of Registration and Articles of Incorporation from SEC 8. Certificate of Registration from BIR 9. Latest Audited Financial Statements (last three (3) years if applicable) 10. Authorization Letter (if authorized representative)

Sec. 109(U) of NIRC, as amended [Fuel, Goods and Supplies used for International Air Transport Operations]

FUEL, GOODS AND SUPPLIES BY PERSONS ENGAGED IN INTERNATIONAL AIR TRANSPORT OPERATIONS

LEGAL BASIS	Section 109(U) of NIRC, as amended
IMPLEMENTING RULES AND REGULATIONS	RR No. 13-2018 dated 15 March 2018
GRANT	VAT Exempt
CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Signed and dated Import Bill of Lading/AWB 4. Commercial Invoice (Packing list, if applicable) 5. Certificate of Public Convenience and Necessity 6. Air Operator Certificate 7. Certificate of Registration and Articles of Incorporation from SEC 8. Certificate of Registration from BIR 9. Latest Audited Financial Statements (last three (3) years if applicable) 10. Authorization Letter (if authorized representative)

XI. IMPORTATIONS PROCESSED BY THE CUSTOMS AND TARIFF DIVISION

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

RADIO EQUIPMENT, MACHINERY, AND SPARE PARTS NECESSARY IN THE OPERATIONS OF GLOBE TELECOM, INC.

LEGAL BASIS	Section 3(a) of R.A. No. 4540 as amended by R.A. No. 7229
IMPLEMENTING RULES AND REGULATIONS	N/A

GRANT Duty-Exempt

CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Signed and dated Import Bill of Lading/AWB 4. Commercial Invoice (Packing list, if applicable) 5. Certification from NTC 6. Authorization Letter (if authorized representative)
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P.D. No. 1869, Sec. 13(1)

EQUIPMENT, VEHICLES, AUTOMOBILES, BOATS, SHIPS, BARGES, AIRCRAFT AND SUCH OTHER GAMBLING PARAPHERNALIA, INCLUDING ACCESSORIES OR RELATED FACILITIES, FOR THE SOLE AND EXCLUSIVE USE OF THE CASINOS, THE PROPER AND EFFICIENT MANAGEMENT AND ADMINISTRATION THEREOF, AND SUCH OTHER CLUBS, RECREATION OR AMUSEMENT PLACES TO BE ESTABLISHED UNDER AND BY VIRTUE OF ITS FRANCHISE (PAGCOR)

LEGAL BASIS	Section 13(1) of P.D. No. 1869
IMPLEMENTING RULES AND REGULATIONS	N/A

GRANT VAT and Duty-Exempt

CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Signed and dated Import Bill of Lading/AWB 4. Commercial Invoice (Packing list, if applicable) 5. Franchise 6. Authorization Letter (if authorized representative)
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R.A. No. 11506, Sec. 16

EQUIPMENT, MACHINERY, AND OTHER GOODS NECESSARY IN THE CONSTRUCTION, DEVELOPMENT, ESTABLISHMENT, AND OPERATION OF THE AIRPORT AND AIRPORT CITY BY SAN MIGUEL AEROCITY, INC.

LEGAL BASIS	Section 16 of R.A.No. 11506
IMPLEMENTING RULES AND REGULATIONS	BIR Ruling No. 324-2021 dated 26 August 2021

GRANT VAT and Duty-Exempt

CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Signed and dated Import Bill of Lading/AWB 4. Commercial Invoice (Packing list, if applicable) 5. Certification from CAAP stating that the goods shall be used exclusively for the construction, development, establishment, and operation of airport and airport city 6. Completely filled-out DOF-RO Form No. 156 (if partial shipment) 7. Authorization Letter (if authorized representative)
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XI. IMPORTATIONS PROCESSED BY THE CUSTOMS AND TARIFF DIVISION

R.A. No. 10863, Sec. 800(v) and Sec. 109(T) of NIRC, as amended

REQUEST FOR CLEARANCE TO TRANSFER OF OPERATION/OWNERSHIP OF AIRCRAFT FROM EXEMPT TO ANOTHER EXEMPT ENTITY

LEGAL BASIS	Section 800(v) of R.A. No. 10863, (CMTA) and Section 109(T) of NIRC, as amended
IMPLEMENTING RULES AND REGULATIONS	CAO No. 6-2020 dated 30 March 2020 RR No. 13-2018 dated 15 March 2018
GRANT	N/A
CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Previously issued Tax Exemption Indorsement (TEI) with supporting documents: <ul style="list-style-type: none"> - Import Bill of Lading/Air Waybill - Commercial Invoice - Certification from CAAP - Notarized Lease Agreement - Indorsement from BOC 4. Board Resolution/Secretary's Certificate authorizing the transfer of operation/ownership of aircraft (both parties) 5. Authority to Lease/Purchase from CAB 6. Notarized Lease Agreement/Deed of Sale 7. Latest Audited Financial Statements (last three (3) years if applicable) 8. Authorization Letter (if authorized representative)

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R.A. No. 10863, Sec. 800(par. 1) and Sec. 107(B) of NIRC, as amended

REQUEST FOR CLEARANCE OF THE SALE OF AIRCRAFT FROM EXEMPT TO NON-EXEMPT ENTITY

LEGAL BASIS	Section 800(paragraph 1) of R.A. No. 10863, (CMTA) and Section 107(B) of NIRC, as amended
IMPLEMENTING RULES AND REGULATIONS	CAO No. 6-2020 dated 30 March 2020 RR No. 13-2018 dated 15 March 2018
GRANT	N/A
CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Previously issued Tax Exemption Indorsement (TEI) with supporting documents: <ul style="list-style-type: none"> - Import Bill of Lading/Air waybill - Commercial Invoice - Certification from CAAP - Notarized Lease/Purchase Agreement/Deed of Sale 4. Authorization Letter (if authorized representative)

XI. IMPORTATIONS PROCESSED BY THE CUSTOMS AND TARIFF DIVISION

R.A. No. 10863, Sec. 800(par. 1) and Sec. 107(B) of NIRC, as amended

REQUEST FOR CLEARANCE TO RETURN/RE-EXPORT THE LEASED AIRCRAFT, GAMING EQUIPMENT AND PARAPHERNALIA, AND TELECOMMUNICATIONS EQUIPMENT, PARTS AND ACCESSORIES

LEGAL BASIS Section 800(paragraph 1) of R.A. No. 10863, (CMTA) and Section 107(B) of NIRC, as amended

IMPLEMENTING RULES AND REGULATIONS CAO No. 6-2020 dated 30 March 2020
RR No. 13-2018 dated 15 March 2018

GRANT N/A

CHECKLIST OF DOCUMENTARY REQUIREMENTS

1. Completely filled-out DOF-RO Form No. 91
2. Notarized Affidavit of End-Use/Ownership
3. Previously issued Tax Exemption Indorsement (TEI) with supporting documents:
 - Import Bill of Lading/Air WayBill
 - Commercial Invoice
 - If Aircraft:
 - Certification from CAAP
 - Notarized Lease Agreement
4. Notarized Lease Termination Agreement (if applicable)
5. Authorization Letter (if authorized representative)

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XII. IMPORTATIONS PROCESSED BY THE INTERNAL REVENUE DIVISION

Agreement between GOP and ASEAN Centre for Biodiversity

IMPORTATION OF GOODS FOR THE OFFICIAL USE OF ASEAN CENTRE FOR BIODIVERSITY AND FURNITURE, PERSONAL EFFECTS AND OTHER GOODS OF THE ACB EXECUTIVE DIRECTOR, NON-FILIPINO OFFICERS, STAFF AND CONSULTANTS.

LEGAL BASIS	Article VIII D(4), 1.2 and 3 of the Host Country Agreement between Government of the Republic of the Philippines and the ASEAN Centre for Biodiversity (ACB)
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IMPLEMENTING RULES AND REGULATIONS

GRANT	VAT and Duty-Exempt
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CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none">1. Completely filled-out DOF-RO Form No. 912. Signed and dated Bill of Lading/Air Waybill3. Commercial Invoice (Packing List, if applicable)4. DFA recommendation5. Letter request from ACB
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GOP- Federal Republic of Germany Agreement on Technical Cooperation

IMPORTATION OF ARTICLES FOR GERMAN TECHNICAL COOPERATION PROJECTS, PERSONAL EFFECTS AND MOTOR VEHICLES OF GERMAN EXPERTS, TEACHERS AND TECHNICIANS AND THEIR FAMILIES

LEGAL BASIS	Article 4(5) and 5(3) of the Agreement between the Republic of the Philippines and Federal Republic of Germany concerning Technical Cooperation
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IMPLEMENTING RULES AND REGULATIONS

GRANT	VAT and Duty-Exempt
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CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none">1. Completely filled-out DOF-RO Form No. 912. Signed and dated Bill of Lading/Air Waybill3. Commercial Invoice (Packing List, if applicable)4. DFA recommendation5. Note Verbale from the Embassy
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Cooperation Agreement between GOP and IOM

IMPORTATION OF GOODS AND MOTOR VEHICLE OF THE INTERNATIONAL ORGANIZATION FOR MIGRATION AND ITS DIRECTOR, DEPUTY DIRECTOR GENERAL, AND STAFF

LEGAL BASIS	Article 3 (1) (3) and 4 of the Cooperation Agreement between the Government of the Republic of the Philippines and the International Organization for Migration
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IMPLEMENTING RULES AND REGULATIONS

GRANT	VAT and Duty-Exempt
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CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none">1. Completely filled-out DOF-RO Form No. 912. Signed and dated Bill of Lading/Air Waybill3. Commercial Invoice (Packing List, if applicable)4. DFA recommendation5. Letter request from IOM
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XII. IMPORTATIONS PROCESSED BY THE INTERNAL REVENUE DIVISION

Agreement between the GOP and the ICRC

IMPORTATION OF GOODS AND MOTOR VEHICLE FOR OFFICIAL USE, RELIEF SUPPLIES, PROPERTY, FURNITURE, EFFECTS AND HOUSEHOLD EQUIPMENT OF THE ICRC AND ITS NON-FILIPINO DELEGATES AND ALIEN EMPLOYEES.

LEGAL BASIS Article 2(2), 2(5), 3(1) and 5(3)(g), of the Headquarters Agreement between the Government of the Republic of the Philippines (GOP) and the International Committee of the Red Cross (ICRC)

IMPLEMENTING RULES AND REGULATIONS

GRANT VAT and Duty-Exempt

CHECKLIST OF DOCUMENTARY REQUIREMENTS

1. Completely filled-out DOF-RO Form No. 91
2. Signed and dated Bill of Lading/Air Waybill
3. Commercial Invoice (Packing List, if applicable)
4. DFA recommendation
5. Letter request from ICRC

GOP-Japan Air Services Agreement

IMPORTATION OF FUEL, LUBRICATING OILS, SPARE PARTS, REGULAR EQUIPMENT AND AIRCRAFT STORES OF JAPANESE DESIGNATED AIRLINES

LEGAL BASIS Article 5(3) of the Air Services Agreement Between the Government of Japan and the Government of the Republic of the Philippines

IMPLEMENTING RULES AND REGULATIONS

GRANT VAT and Duty-Exempt

CHECKLIST OF DOCUMENTARY REQUIREMENTS

1. Completely filled-out DOF-RO Form No. 91
2. Notarized Affidavit of End-Use/Ownership
3. Authorization letter (if authorized representative)
4. Signed and dated Bill of Lading/Air Waybill
5. Commercial Invoice (Packing List, if applicable)
6. CAAP Certification
7. NTC Clearance (if applicable)

GOP-Japan Agreement on Technical Cooperation

IMPORTATION OF LUGGAGE, PERSONAL EFFECTS, HOUSEHOLD EFFECTS CONSUMER GOODS AND MOTOR VEHICLE OF JICA EXPERTS, MEMBERS OF THE MISSIONS AND SENIOR VOLUNTEERS JICA OFFICE REPRESENTATIVE, STAFF AND THEIR FAMILIES; TECHNICAL COOPERATION EQUIPMENT, MACHINERY AND MATERIALS PROVIDED BY JAPAN INTERNATIONAL COOPERATION AGENCY (JICA) TO THE GOP AND FOR THE USE OF THE EXPERTS, MEMBERS OF THE MISSIONS AND SENIOR VOLUNTEERS; EQUIPMENT, MACHINERY MATERIALS AND MOTOR VEHICLES OF THE JICA OFFICE.

LEGAL BASIS Article VI.1(b), IX. 1(1), 2(2), XI. 2.1(b)(i)(ii)(iii) and 2 (2)(a) of the Agreement on Technical Cooperation between the Government of the Republic of the Philippines and the Government of Japan

IMPLEMENTING RULES AND REGULATIONS

GRANT VAT and Duty-Exempt

CHECKLIST OF DOCUMENTARY REQUIREMENTS

1. Completely filled-out DOF-RO Form No. 91
2. Signed and dated Bill of Lading /Air Waybill
3. Commercial Invoice (Packing List, if applicable)
4. DFA recommendation
5. Note Verbale from the Embassy

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XII. IMPORTATIONS PROCESSED BY THE INTERNAL REVENUE DIVISION

Agreement between GOP and SEAMEO

IMPORTATION OF FURNITURE, PERSONAL EFFECTS AND MOTOR VEHICLE BY THE ACTING CENTRE DIRECTOR AND THE NON-FILIPINO OFFICERS AND STAFF MEMBERS OF THE SEAMEO-INNOTECH

LEGAL BASIS Article XI(3)(b) and (c) of the Agreement Between the Government of the Philippines and the Southeast Asian Ministers of Education Organization Regarding the Temporary Operation of the SEAMEO Regional Centre for Educational Innovation and Technology (INNOTECH)

IMPLEMENTING RULES AND REGULATIONS Customs Administrative Order No. 6-2020

GRANT VAT and Duty-Exempt

CHECKLIST OF DOCUMENTARY REQUIREMENTS

1. Completely filled-out DOF-RO Form No. 91
2. Notarized Affidavit of End-Use/Ownership
3. Authorization letter (if authorized representative)
4. Signed and dated Bill of Lading/Air Waybill
5. Commercial Invoice (Packing List, if applicable)
6. DepEd recommendation

Agreement between GOP and SEAMEO

IMPORTATION OF EQUIPMENT, COMMODITIES, ARTICLES, DOCUMENTS, MATERIAL AND OFFICIAL VEHICLES OF SEAMEO-INNOTECH

LEGAL BASIS Article XI(2)(a)(b) of the Agreement Between the Government of the Philippines and the Southeast Asian Ministers of Education Organization Regarding the Temporary Operation of the SEAMEO Regional Centre for Educational Innovation and Technology (INNOTECH)

IMPLEMENTING RULES AND REGULATIONS

GRANT VAT and Duty-Exempt

CHECKLIST OF DOCUMENTARY REQUIREMENTS

1. Completely filled-out DOF-RO Form No. 91
2. Signed and dated Bill of Lading/ Air Waybill
3. Commercial Invoice (Packing List, if applicable)
4. DFA Recommendation
5. Letter Request from SEAMEO-INNOTECH

Agreement between the GOP and UNICEF

IMPORTATION OF ASSETS AND PROPERTY OF THE UNICEF

LEGAL BASIS Article VI (A) of the Agreement between the Government of the Philippines and the United Nations Children's Fund (UNICEF)

IMPLEMENTING RULES AND REGULATIONS

GRANT VAT and Duty-Exempt

CHECKLIST OF DOCUMENTARY REQUIREMENTS

1. Completely filled-out DOF-RO Form No. 91
2. Signed and dated Bill of Lading /Air Waybill
3. Commercial Invoice (Packing List, if applicable)
4. DFA recommendation
5. Letter request from UNICEF

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XII. IMPORTATIONS PROCESSED BY THE INTERNAL REVENUE DIVISION

GOP-US Agreement on US Voluntary Relief and Rehabilitation Agencies

IMPORTATION OF FOOD, CLOTHING, MEDICINE AND OTHER RELIEF AND REHABILITATION SUPPLIES AND EQUIPMENT OF US VOLUNTARY RELIEF AND REHABILITATION AGENCIES

LEGAL BASIS Clause 1, 2 and 3 of Diplomatic Note No. 1071 of the Agreement between the Republic of the Philippines and the United States Government on the humanitarian activities of American voluntary relief and rehabilitation agencies

IMPLEMENTING RULES AND REGULATIONS

GRANT VAT and Duty-Exempt

CHECKLIST OF DOCUMENTARY REQUIREMENTS

1. Completely filled-out DOF-RO Form No. 91
2. Signed and dated Bill of Lading /Air Waybill
3. Commercial Invoice (Packing List, if applicable)
4. DFA recommendation
5. Letter request from the Agency

Agreement between GOP and WHO

IMPORTATION OF MOTOR VEHICLE, FURNITURE AND PERSONAL EFFECTS ASSETS, PROPERTY, MEDICAL SUPPLIES, ANY OTHER GOODS OR ARTICLES, AND PUBLICATIONS OF THE WHO AND ITS OFFICIAL

LEGAL BASIS Section 11(a), (b), (c) and Section 22(f), (g) of the Host Agreement between the Philippine Government and the World Health Organization

IMPLEMENTING RULES AND REGULATIONS

GRANT VAT and Duty-Exempt

CHECKLIST OF DOCUMENTARY REQUIREMENTS

1. Completely filled-out DOF-RO Form No. 91
2. Signed and dated Bill of Lading /Air Waybill
3. Commercial Invoice (Packing List, if applicable)
4. DFA recommendation
5. Letter request from WHO

Agreement between GOP and WOSM

IMPORTATION OF HOUSEHOLD GOODS, PERSONAL EFFECTS AND MOTOR VEHICLE OF THE WOSM REGIONAL EXECUTIVE COMMISSIONER AND DEPUTY REGIONAL EXECUTIVE COMMISSIONER AND GOODS FOR OFFICIAL USE OF THE WOSM.

LEGAL BASIS Article III and Article IV(2)(a),(b) of the Memorandum of Agreement between the Government of the Republic of the Philippines and the World Organization of the Scout Movement

IMPLEMENTING RULES AND REGULATIONS

GRANT VAT and Duty-Exempt

CHECKLIST OF DOCUMENTARY REQUIREMENTS

1. Completely filled-out DOF-RO Form No. 91
2. Signed and dated Bill of Lading /Air Waybill
3. Commercial Invoice (Packing List, if applicable)
4. DFA recommendation
5. Letter request from WOSM

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XII. IMPORTATIONS PROCESSED BY THE INTERNAL REVENUE DIVISION

Convention on International Civil Aviation, and Annex 9, Facilitation

IMPORTATION OF STORES AND COMMISSARY SUPPLIES, GROUND AND SECURITY EQUIPMENT, COMPONENT PARTS, INSTRUCTIONAL MATERIALS, TRAINING AIDS, STORES AND AIRLINE DOCUMENTS BY AIRLINES OF INTERNATIONAL CIVIL AVIATION ORGANIZATION (ICAO) MEMBER COUNTRIES

LEGAL BASIS Article 24 of the Convention on International Civil Aviation (Chicago Convention of 1944), and Clause 4.38, 4.41 and 4.45 of Annex 9, Facilitation (Fifteenth Edition)

IMPLEMENTING RULES AND REGULATIONS

GRANT	VAT and Duty-Exempt
CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none">1. Completely filled-out DOF-RO Form No. 912. Notarized Affidavit of End-Use/Ownership3. Authorization letter (if authorized representative)4. Signed and dated Bill of Lading /Air Waybill5. Commercial Invoice (Packing List, if applicable)6. CAAP Certification7. NTC Clearance, if applicable

Convention on the Privileges and Immunities of the Specialized Agencies of the United Nations (UN)

IMPORTATION OF GOODS FOR OFFICIAL USE OF UN SPECIALIZED AGENCIES AND HOUSEHOLD GOODS AND PERSONAL EFFECTS OF EXECUTIVE HEAD AND ITS OFFICIALS

LEGAL BASIS Section 9(a), (b), (c), 19(f) and 21 of the Convention on the Privileges and Immunities of the Specialized Agencies of the United Nations

IMPLEMENTING RULES AND REGULATIONS

GRANT	VAT and Duty-Exempt
CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none">1. Completely filled-out DOF-RO Form No. 912. Signed and dated Bill of Lading /Air Waybill3. Commercial Invoice (Packing List, if applicable)4. DFA recommendation5. Letter request by the Agency

R.A. 10863, Sec. 800 (l) of the CMTA, Sec. 109 (k) of the NIRC, as amended

IMPORTATION OF DIPLOMATIC GOODS AND VEHICLE FOR OFFICIAL, PERSONAL AND FAMILY USE OF FOREIGN EMBASSIES, LEGATIONS, AND OTHER AGENCIES OF FOREIGN GOVERNMENTS AND ITS MEMBERS, CONSULAR OFFICERS AND OTHER REPRESENTATIVES OF FOREIGN GOVERNMENTS

LEGAL BASIS Section 800 (l) of R.A. 10863 (CMTA) and Section 109(k) of the NIRC, as amended

IMPLEMENTING RULES AND REGULATIONS Customs Administrative Order No. 6-2020

GRANT	VAT and Duty-Exempt
CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none">1. Completely filled-out DOF-RO Form No. 912. Signed and dated Bill of Lading /Air Waybill3. Commercial Invoice (Packing List, if applicable)4. DFA recommendation5. Note Verbale from the Embassy

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XII. IMPORTATIONS PROCESSED BY THE INTERNAL REVENUE DIVISION

Agreement between GOP and APO

IMPORTATION OF PRINTING SUPPLIES, MATERIALS AND EQUIPMENT FOR THE PRODUCTION OPERATIONS OF THE APO PRODUCTION UNIT

LEGAL BASIS Article 6(b), Agreement between the Government of the Philippines and the Asian Productivity Organization (APO)

IMPLEMENTING RULES AND REGULATIONS

GRANT Duty and VAT-Exempt

CHECKLIST OF DOCUMENTARY REQUIREMENTS

1. Completely filled-out DOF-RO Form No. 91
2. Notarized Affidavit of End-Use/Ownership
3. Authorization letter (if authorized representative)
4. Signed and dated Bill of Lading/Air Waybill
5. Commercial Invoice (Packing List, if applicable)

GOP-Australia Visiting Forces Agreement

IMPORTATION OF MOTOR VEHICLES, EQUIPMENT, MATERIALS, PROVISIONS AND SUPPLIES, BULLETS, AMMUNITIONS AND EXPLOSIVES DEVICES, FUEL, OIL AND LUBRICANTS FOR THE OFFICIAL USE OF AUSTRALIAN VISITING FORCES AND ITS CIVILIAN COMPONENTS

LEGAL BASIS Article 13(3) and (6) of the Agreement between the Government of the Republic of the Philippines and the Government of Australia concerning the Status of the Visiting Forces of Each State in the Territory of the Other State

IMPLEMENTING RULES AND REGULATIONS Presidential Commission on Visiting Forces (PCVF) Resolution No. 001 (2015) approving the Omnibus Implementing Rules and Regulations for Visiting Forces

GRANT VAT and Duty-Exempt

CHECKLIST OF DOCUMENTARY REQUIREMENTS

1. Completely filled-out DOF-RO Form No. 91
2. Signed and dated Bill of Lading/Air Waybill
3. Commercial Invoice (Packing List, if applicable)
4. DFA recommendation
5. Note Verbale from the Embassy

Agreement between the GOP and ICLARM

IMPORTATION OF OFFICIAL GOODS, PERSONAL EFFECTS AND FURNITURE OF NON-FILIPINO PERSONNEL OF THE OFFICE OF THE WORLDFISH CENTER IN THE PHILIPPINES.

LEGAL BASIS Article IV, Sections 21, 24 and 26 of the Agreement between the Republic of the Philippines and the International Center for Living and Aquatic Resources Management to establish the Office of the Worldfish Center in the Philippines

IMPLEMENTING RULES AND REGULATIONS

GRANT VAT and Duty-Exempt

CHECKLIST OF DOCUMENTARY REQUIREMENTS

1. Completely filled-out DOF-RO Form No. 91
2. Signed and dated Bill of Lading/Air Waybill
3. Commercial Invoice (Packing List, if applicable)
4. DFA recommendation
5. Letter request from ICLARM

XII. IMPORTATIONS PROCESSED BY THE INTERNAL REVENUE DIVISION

GOP-US Visiting Forces Agreement

IMPORTATION OF EQUIPMENT, MATERIALS AND SUPPLIES, PERSONAL BAGGAGE, PERSONAL EFFECTS AND OTHER PROPERTY OF US VISITING FORCES AND ITS PERSONNEL.

LEGAL BASIS Article VII(1) and (2) of the Agreement Between the Government of the Republic of the Philippines and the Government of United States of America regarding the Treatment of the United States Forces Visiting the Philippines

IMPLEMENTING RULES AND REGULATIONS Presidential Commission on Visiting Forces (PCVF) Resolution No. 001 (2015) approving the Omnibus Implementing Rules and Regulations for Visiting Forces

GRANT VAT and Duty-Exempt

CHECKLIST OF DOCUMENTARY REQUIREMENTS

1. Completely filled-out DOF-RO Form No. 91
2. Signed and dated Bill of Lading /Air Waybill
3. Commercial Invoice (Packing List, if applicable)
4. DFA recommendation
5. Note Verbale from the Embassy

GOP-US Air Transport Agreement

IMPORTATION OF AIRCRAFT STORES, GROUND EQUIPMENT, ENGINES, SPARE PARTS, FUEL, LUBRICANTS AND CONSUMABLE TECHNICAL SUPPLIES OF US DESIGNATED AIRLINES

LEGAL BASIS Article 9(2)(a), (b) and (c) of the Air Transport Agreement concluded between the Governments of the Philippines and the United States of America

IMPLEMENTING RULES AND REGULATIONS

GRANT VAT and Duty-Exempt

CHECKLIST OF DOCUMENTARY REQUIREMENTS

1. Completely filled-out DOF-RO Form No. 91
2. Notarized Affidavit of End-Use/Ownership
3. Authorization letter (if authorized representative)
4. Signed and dated Bill of Lading /Air Waybill
5. Commercial Invoice (Packing List, if applicable)
6. CAAP Certification
7. NTC Clearance, if applicable

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XII. IMPORTATIONS PROCESSED BY THE INTERNAL REVENUE DIVISION

R.A. 6847, Sec. 19 as amended by of R.A. 10963 Sec. 86(c)

IMPORTATION OF SPORTSWEAR, EQUIPMENT, SUPPLIES, INSTRUMENTS AND MATERIALS BY PSC, INCLUDING DONATION TO THE PHILIPPINE OLYMPIC COMMITTEE, AND THROUGH THE COMMISSION, TO THE VARIOUS NATIONAL SPORTS ASSOCIATIONS

LEGAL BASIS Section 19 of R.A. 6847 (The Philippines Sports Commission Act), as amended by Section 86(c) of R.A. 10963 (TRAIN Law)

IMPLEMENTING RULES AND REGULATIONS DOF-PSC Joint Circular No. 1-90

GRANT Duty-Exempt

- CHECKLIST OF DOCUMENTARY REQUIREMENTS**
1. Completely filled-out DOF-RO Form No. 91
 2. Notarized Affidavit of End-Use/Ownership
 3. Authorization letter (if authorized representative)
 4. Signed and dated Bill of Lading /Air Waybill
 5. Commercial Invoice (Packing List, if applicable)
 6. PSC Certification
 7. BOI Certification of non-availability
 8. Authenticated/Apostilled Deed of Donation (if donation)
 9. Deed of Acceptance (if donation)

R.A. 7160, Sec. 382

IMPORTATION OF HEAVY EQUIPMENT AND MACHINERIES FOR THE CONSTRUCTION, IMPROVEMENT, REPAIR, MAINTENANCE OF ROADS, BRIDGES AS WELL AS GARBAGE TRUCKS, FIRE TRUCKS, AND OTHER SIMILAR EQUIPMENT OF LOCAL GOVERNMENT UNITS (LGUS)

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

IMPLEMENTING RULES AND REGULATIONS Department of Finance Order No. 21-92

GRANT VAT and Duty-Exempt

- CHECKLIST OF DOCUMENTARY REQUIREMENTS**
1. Completely filled-out DOF-RO Form No. 91
 2. Notarized Affidavit of End-Use/Ownership
 3. Authorization letter (if authorized representative)
 4. Signed and dated Bill of Lading /Air Waybill
 5. Commercial Invoice (Packing List, if applicable)
 6. LGU Board Resolution
 7. DTI-FTEB Import Clearance

XII. IMPORTATIONS PROCESSED BY THE INTERNAL REVENUE DIVISION

R.A. 7306, Sec. 21, as amended by R.A.10963, Sec. 86(f)

IMPORTATION OF BROADCAST EQUIPMENT, APPARATUS AND MATERIALS TO BE USED IN THE OPERATION THE PEOPLE'S TELEVISION NETWORK, INCORPORATED

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

IMPLEMENTING RULES AND REGULATIONS Department Order No. 65-92

GRANT Duty-Exempt

CHECKLIST OF DOCUMENTARY REQUIREMENTS

1. Completely filled-out DOF-RO Form No. 91
2. Notarized Affidavit of End-Use/Ownership
3. Authorization letter (if authorized representative)
4. Signed and dated Bill of Lading /Air Waybill
5. Commercial Invoice (Packing List, if applicable)
6. NTC Permit to Import
7. DTI-FTEB Import Authority

R.A. 7354, Section 14, as amended by R.A. 10963, Sec. 86(g)

IMPORTATION OF POSTAL EQUIPMENT, MACHINERIES, SPARE PARTS AND SUPPLIES

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

IMPLEMENTING RULES AND REGULATIONS

GRANT Duty-Exempt

CHECKLIST OF DOCUMENTARY REQUIREMENTS

1. Completely filled-out DOF-RO Form No. 91
2. Notarized Affidavit of End-Use/Ownership
3. Authorization letter (if authorized representative)
4. Signed and dated Bill of Lading /Air Waybill
5. Commercial Invoice (Packing List, if applicable)
6. BOI Certification of non-availability

R.A. 7356, Section 21, as amended by R.A. 10963, Sec. 86(i)

IMPORTATION OF MATERIALS BY THE NCCA FOR THE USE OF FILIPINO ARTISTS

LEGAL BASIS Section 21 of R.A. 7356 (Law Creating the National Commission for Culture and the Arts), as amended by Section 86(i) of R.A. 10963 (TRAIN Law)

IMPLEMENTING RULES AND REGULATIONS

GRANT Duty-Exempt

CHECKLIST OF DOCUMENTARY REQUIREMENTS

1. Completely filled-out DOF-RO Form No. 91
2. Notarized Affidavit of End-Use/Ownership
3. Authorization letter (if authorized representative)
4. Signed and dated Bill of Lading /Air Waybill
5. Commercial Invoice (Packing List, if applicable)
6. BOI Certification of non-availability

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XII. IMPORTATIONS PROCESSED BY THE INTERNAL REVENUE DIVISION

R.A. 7653, Sec. 126, as amended by R.A. 10963, Sec. 86(m)

IMPORTATION OF NOTES AND COINS, GOLD AND OTHER METALS, AND EQUIPMENT NEEDED FOR BANK NOTE PRODUCTION, MINTING OF COINS, METAL REFINING AND OTHER SECURITY PRINTING OPERATIONS BY THE BANGKO SENTRAL NG PILIPINAS

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

IMPLEMENTING RULES AND REGULATIONS

GRANT Duty-Exempt

CHECKLIST OF DOCUMENTARY REQUIREMENTS

1. Completely filled-out DOF-RO Form No. 91
2. Notarized Affidavit of End-Use/Ownership
3. Authorization letter (if authorized representative)
4. Signed and dated Bill of Lading /Air Waybill
5. Commercial Invoice (Packing List, if applicable)

R.A. 7884, Sec. 18, as amended by R.A. 10963, Sec. 86(o)

IMPORTATION BY THE NDA OF DAIRY ANIMALS, VETERINARY AND OTHER SUPPLIES, OTHER FARM INPUTS, DAIRY EQUIPMENT AND MACHINERIES, INCLUDING ITS SPARE PARTS, FOR DISTRIBUTION TO DAIRY COOPERATIVES

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

IMPLEMENTING RULES AND REGULATIONS

GRANT Duty-Exempt

CHECKLIST OF DOCUMENTARY REQUIREMENTS

1. Completely filled-out DOF-RO Form No. 91
2. Notarized Affidavit of End-Use/Ownership
3. Authorization letter (if authorized representative)
4. Signed and dated Bill of Lading /Air Waybill
5. Commercial Invoice (Packing List, if applicable)
6. BOI Certification of non-availability

R.A. 8282, Sec. 16, as amended by Section 86(q) of R.A. 10963

IMPORTATION OF SUPPLIES, EQUIPMENT, PAPERS AND DOCUMENTS OF THE SOCIAL SECURITY SYSTEM (SSS)

LEGAL BASIS Section 16 of R.A. 8282 (Social Security Law), as amended by Section 86(q) of R.A. 10963 (TRAIN Law)

IMPLEMENTING RULES AND REGULATIONS

GRANT Duty-Exempt

CHECKLIST OF DOCUMENTARY REQUIREMENTS

1. Completely filled-out DOF-RO Form No. 91
2. Notarized Affidavit of End-Use/Ownership
3. Authorization letter (if authorized representative)
4. Signed and dated Bill of Lading /Air Waybill
5. Commercial Invoice (Packing List, if applicable)

XII. IMPORTATIONS PROCESSED BY THE INTERNAL REVENUE DIVISION

R.A. 7898, Sec. 17, as amended by R.A. 10349, and further amended by R.A. 10963, Sec. 86(ii)

IMPORTATION OF WEAPONS, EQUIPMENT AND AMMUNITIONS BY THE ARMED FORCES OF THE PHILIPPINES (AFP)

LEGAL BASIS Section 17 of R.A. 7898, as amended by R.A. 10349 (An Act Amending Republic Act No. 7898 Establishing the Revised AFP Modernization Program and for other Purposes), as amended by Section 86(ii) of R.A.10963 (TRAIN LAW)

IMPLEMENTING RULES AND REGULATIONS

GRANT Duty-Exempt

CHECKLIST OF DOCUMENTARY REQUIREMENTS

1. Completely filled-out DOF-RO Form No. 91
2. Notarized Affidavit of End-Use/Ownership
3. Authorization letter (if authorized representative)
4. Signed and dated Bill of Lading /Air Waybill
5. Commercial Invoice (Packing List, if applicable)
6. DND certification that the shipment is under the AFP Modernization Program
7. NTC and/or CAAP Certification, if applicable
8. PNP/DTI-STMO Import Clearance, if applicable

R.A. 8291, Sec. 39, as amended by R.A. 10963, Sec. 86(r)

IMPORTATION OF ASSETS OF THE GSIS

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

IMPLEMENTING RULES AND REGULATIONS

GRANT Duty-Exempt

CHECKLIST OF DOCUMENTARY REQUIREMENTS

1. Completely filled-out DOF-RO Form No. 91
2. Notarized Affidavit of End-Use/Ownership
3. Authorization letter (if authorized representative)
4. Signed and dated Bill of Lading /Air Waybill
5. Commercial Invoice (Packing List, if applicable)

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

IMPORTATION OF SUPPLIES, MATERIALS AND EQUIPMENT BY STATE UNIVERSITIES/COLLEGES

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

IMPLEMENTING RULES AND REGULATIONS

GRANT Duty-Exempt

CHECKLIST OF DOCUMENTARY REQUIREMENTS

1. Completely filled-out DOF-RO Form No. 91
2. Notarized Affidavit of End-Use/Ownership
3. Authorization letter (if authorized representative)
4. Signed and dated Bill of Lading /Air Waybill
5. Commercial Invoice (Packing List, if applicable)
6. Resolution from the Board of Regents and/or Certification from the State Universities/State Colleges' President that acquisition of the item is authorized by the Board of Regents



XII. IMPORTATIONS PROCESSED BY THE INTERNAL REVENUE DIVISION

R.A. 9369, Sec. 10

IMPORTATION OF ELECTION EQUIPMENT, MATERIALS, SOFTWARE AND SUPPLIES BY THE COMMISSION ON ELECTIONS (COMELEC)

LEGAL BASIS Section 10 of R.A. 9369 (An Act amending RA 8436 Entitled: An Act authorizing the Commission on Elections to use an automated election system, x x x)

IMPLEMENTING RULES AND REGULATIONS

GRANT VAT and Duty-Exempt

CHECKLIST OF DOCUMENTARY REQUIREMENTS

1. Completely filled-out DOF-RO Form No. 91
2. Notarized Affidavit of End-Use/Ownership
3. Authorization letter (if authorized representative)
4. Signed and dated Bill of Lading /Air Waybill
5. Commercial Invoice (Packing List, if applicable)

R.A. 9497, Sec. 16(a), as amended by of R.A. 10963, Sec. 86(bb)

IMPORTATION OF EQUIPMENT, MACHINERIES, SPARE PARTS, ACCESSORIES AND OTHER MATERIALS INCLUDING SUPPLIES OF THE CIVIL AVIATION AUTHORITY OF THE PHILIPPINES (CAAP)

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

IMPLEMENTING RULES AND REGULATIONS

GRANT Duty-Exempt

CHECKLIST OF DOCUMENTARY REQUIREMENTS

1. Completely filled-out DOF-RO Form No. 91
2. Notarized Affidavit of End-Use/Ownership
3. Authorization letter (if authorized representative)
4. Signed and dated Bill of Lading /Air Waybill
5. Commercial Invoice (Packing List, if applicable)
6. BOI Certification of non-availability

R.A. 9500, Sec. 25(a) and (c) as amended by R.A. 10963 Sec. 86

IMPORTATION OF ASSETS, BOOKS, SUPPLIES AND MATERIALS OF THE UNIVERSITY OF THE PHILIPPINES

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

IMPLEMENTING RULES AND REGULATIONS

GRANT Duty-Exempt

CHECKLIST OF DOCUMENTARY REQUIREMENTS

1. Completely filled-out DOF-RO Form No. 91
2. Notarized Affidavit of End-Use/Ownership
3. Authorization letter (if authorized representative)
4. Signed and dated Bill of Lading /Air Waybill
5. Commercial Invoice (Packing List, if applicable)
6. Resolution from the Board of Regents and/or Certification from the President that acquisition of the item is authorized by the Board of Regents

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XII. IMPORTATIONS PROCESSED BY THE INTERNAL REVENUE DIVISION

P.D. 1171, Sec. 1

IMPORTATION OF GOODS FOR OFFICIAL AND PERSONAL USE OF SOUTHEAST ASIAN REGIONAL CENTER FOR GRADUATE STUDY AND RESEARCH IN AGRICULTURE AND ITS FOREIGN PERSONNEL

LEGAL BASIS Section 1 of P.D. 1171 (Providing Certain Tax Exemptions to the Southeast Asian Regional Center for Graduate Study and Research in Agriculture and for Other Purposes)

IMPLEMENTING RULES AND REGULATIONS

GRANT VAT and Duty-Exempt

CHECKLIST OF DOCUMENTARY REQUIREMENTS

1. Completely filled-out DOF-RO Form No. 91
2. Signed and dated Bill of Lading /Air Waybill
3. Commercial Invoice (Packing List, if applicable)
4. DFA Recommendation
5. Letter request from SEARCA

P.D. 1620, Article 5(1), (4), 9(2) and 9(4)(e)

IMPORTATION OF OFFICIAL GOODS, PERSONAL AND HOUSEHOLD EFFECTS OF INTERNATIONAL RICE RESEARCH INSTITUTE, ITS NON-FILIPINO PERSONNEL

LEGAL BASIS Article 5(1), (4) and 9(4)(e) of P.D. 1620 (Granting to the International Rice Research Institute the Status, Prerogatives, Privileges and Immunities of an International Organization)

IMPLEMENTING RULES AND REGULATIONS

GRANT VAT and Duty-Exempt

CHECKLIST OF DOCUMENTARY REQUIREMENTS

1. Completely filled-out DOF-RO Form No. 91
2. Signed and dated Bill of Lading /Air Waybill
3. Commercial Invoice (Packing List, if applicable)
4. DFA Recommendation
5. Letter request from IRRI

P.D. 442, Sec. 242, as amended by R.A. 6715, Sec. 17

IMPORTATION OF GOODS RECEIVED BY LEGITIMATE LABOR ORGANIZATIONS FROM FRATERNAL AND SIMILAR ORGANIZATIONS

LEGAL BASIS Section 242 of P.D. 442, (Labor Code of the Philippines), as amended by Section 17 of R.A. 6715

IMPLEMENTING RULES AND REGULATIONS DOF-DOLE Joint Circular No. 1-92

GRANT VAT and Duty-Exempt

CHECKLIST OF DOCUMENTARY REQUIREMENTS

1. Completely filled-out DOF-RO Form No. 91
2. Notarized Affidavit of End-Use/Ownership
3. Authorization letter (if authorized representative)
4. Signed and dated Bill of Lading /Air Waybill
5. Commercial Invoice (Packing List, if applicable)
6. Recommendation from DOLE
7. Authenticated/Apostilled Deed of Donation
8. Notarized Deed of Acceptance

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XII. IMPORTATIONS PROCESSED BY THE INTERNAL REVENUE DIVISION

R.A. 7277, Sec. 42(b)

IMPORTATION OF GOODS DONATED TO A GOVERNMENT AGENCY OR AN ORGANIZATION ENGAGED IN THE REHABILITATION OF DISABLED PERSONS

LEGAL BASIS Section 42(b) of R.A.7277 (Magna Carta for Disabled Persons)

IMPLEMENTING RULES AND REGULATIONS Department of Finance Order No. 104-94

GRANT VAT and Duty-Exempt

- CHECKLIST OF DOCUMENTARY REQUIREMENTS**
1. Completely filled-out DOF-RO Form No. 91
 2. Notarized Affidavit of End-Use/Ownership
 3. Authorization letter (if authorized representative)
 4. Signed and dated Bill of Lading /Air Waybill
 5. Commercial Invoice (Packing List, if applicable)
 6. NCD/DSWD recommendation
 7. Authenticated/Apostilled Deed of Donation
 8. Deed of Acceptance
 9. Copy of SEC Registration (if NGO)
 10. BIR Tax Exempt Certificate (if NGO)

R.A. 7278, Sec. 8(d), as amended by R.A. 10963, Sec. 86(d)

IMPORTATION OF GOODS DONATED TO THE BOY SCOUTS OF THE PHILIPPINES

LEGAL BASIS Section 8(d) of R.A. 7278, (An Act to Create a Public Corporation to be Known as the Boy Scouts of the Philippines), as amended by Section 86(d) of R.A. 10963 (TRAIN Law)

IMPLEMENTING RULES AND REGULATIONS

GRANT Duty-Exempt

- CHECKLIST OF DOCUMENTARY REQUIREMENTS**
1. Completely filled-out DOF-RO Form No. 91
 2. Notarized Affidavit of End-Use/Ownership
 3. Authorization letter (if authorized representative)
 4. Signed and dated Bill of Lading /Air Waybill
 5. Commercial Invoice (Packing List, if applicable)
 6. Authenticated/Apostilled Deed of Donation
 7. Notarized Deed of Acceptance

R.A. 7459, Sec. 6, as amended by R.A. 10963, Sec. 86(zz) (TRAIN Law)

IMPORTATION OF GOODS BY FILIPINO INVENTORS FOR THE DEVELOPMENT AND COMMERCIALIZATION OF TECHNOLOGIES

LEGAL BASIS Section 6 of R.A. 7459 (Investors and Inventions Incentives Act of the Philippines), as amended by Section 86(zz) of R.A. 10963 (TRAIN LAW)

IMPLEMENTING RULES AND REGULATIONS DOF Order No. 121-93

GRANT Duty-Exempt

- CHECKLIST OF DOCUMENTARY REQUIREMENTS**
1. Completely filled-out DOF-RO Form No. 91
 2. Notarized Affidavit of End-Use/Ownership
 3. Authorization letter (if authorized representative)
 4. Signed and dated Bill of Lading /Air Waybill
 5. Commercial Invoice (Packing List, if applicable)
 6. DOST recommendation
 7. BOI certification of non-availability

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XII. IMPORTATIONS PROCESSED BY THE INTERNAL REVENUE DIVISION

R.A. 7686, Sec 18

IMPORTATION OF ESSENTIAL EQUIPMENT, APPARATUS AND MATERIALS BY GOVERNMENT DUAL TRAINING EDUCATIONAL INSTITUTIONS ACCREDITED BY THE TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY (TESDA)

LEGAL BASIS Section 18 of R.A. 7686 (The Dual Tech Training System Act of 1994)

IMPLEMENTING RULES AND REGULATIONS Revenue Regulation No. 10-96

GRANT Automatic Appropriation of Duties and Taxes

CHECKLIST OF DOCUMENTARY REQUIREMENTS

1. Completely filled-out DOF-RO Form No. 91
2. Notarized Affidavit of End-Use/Ownership
3. Authorization letter (if authorized representative)
4. Signed and dated Bill of Lading /Air Waybill
5. Commercial Invoice (Packing List, if applicable)
6. TESDA recommendation
7. BOI Certification of non-availability

R.A. 7686, Sec 18

IMPORTATION OF ESSENTIAL EQUIPMENT, APPARATUS AND MATERIALS BY PRIVATE DUAL TRAINING EDUCATIONAL INSTITUTIONS ACCREDITED BY THE TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY (TESDA)

LEGAL BASIS Section 18 of R.A. 7686 (The Dual Tech Training System Act of 1994)

IMPLEMENTING RULES AND REGULATIONS Revenue Regulation No. 10-96

GRANT VAT and Duty-Exempt

CHECKLIST OF DOCUMENTARY REQUIREMENTS

1. Completely filled-out DOF-RO Form No. 91
2. Notarized Affidavit of End-Use/Ownership
3. Authorization letter (if authorized representative)
4. Signed and dated Bill of Lading /Air Waybill
5. Commercial Invoice (Packing List, if applicable)
6. TESDA recommendation
7. BOI Certification of non-availability
8. Copy of Charter or SEC Registration

R.A. 9003, Section 45(1)(c), as amended by R.A. 10963, Sec. 86(xx)

IMPORTATION OF EQUIPMENT, MACHINERY AND SPARE PARTS DONATED TO LOCAL GOVERNMENT UNITS, ENTERPRISES OR PRIVATE ENTITIES, AND NON-GOVERNMENTAL ORGANIZATIONS FOR SOLID WASTE MANAGEMENT PROGRAMS

LEGAL BASIS Section 45(1)(c) of R.A. 9003 (Ecological Solid Waste Management Act of 2000), as amended by Section 86(xx) of R.A. 10963 (TRAIN Law)

IMPLEMENTING RULES AND REGULATIONS

GRANT Duty-Exempt

CHECKLIST OF DOCUMENTARY REQUIREMENTS

1. Completely filled-out DOF-RO Form No. 91
2. Notarized Affidavit of End-Use/Ownership
3. Authorization letter (if authorized representative)
4. Signed and dated Bill of Lading /Air Waybill
5. Commercial Invoice (Packing List, if applicable)
6. DENR recommendation
7. Authenticated/Apostilled Deed of Donation
8. Notarized Deed of Acceptance

XII. IMPORTATIONS PROCESSED BY THE INTERNAL REVENUE DIVISION

R.A. 10073, Sec. 11(b) and (c)

IMPORTATION OF GOODS PURCHASED BY OR DONATED TO THE GIRL SCOUTS OF THE PHILIPPINES (GSP)

LEGAL BASIS Section 11 (b) and (c) of R.A. 10073 (GSP Charter of 2009)

IMPLEMENTING RULES AND REGULATIONS

GRANT VAT and Duty-Exempt

CHECKLIST OF DOCUMENTARY REQUIREMENTS

1. Completely filled-out DOF-RO Form No. 91
2. Notarized Affidavit of End-Use/Ownership
3. Authorization letter (if authorized representative)
4. Signed and dated Bill of Lading /Air Waybill
5. Commercial Invoice (Packing List, if applicable)
6. Authenticated/Apostilled Deed of Donation (if donation)
7. Notarized Deed of Acceptance

R.A. 9511, Sec. 9, as amended by of R.A. 10963 Sec. 86(bbb)

IMPORTATION OF EQUIPMENT, MACHINERY, SPARE PARTS AND SUPPLIES BY THE NATIONAL GRID CORPORATION OF THE PHILIPPINES

LEGAL BASIS Section 9 of R.A. 9511 (An Act Granting the National Grid Corporation of the Philippines a Franchise, x x x), as amended by Section 86(bbb) of RA No. 10963 (TRAIN Law)

IMPLEMENTING RULES AND REGULATIONS

GRANT Duty-Exempt

CHECKLIST OF DOCUMENTARY REQUIREMENTS

1. Completely filled-out DOF-RO Form No. 91
2. Notarized Affidavit of End-Use/Ownership
3. Authorization letter (if authorized representative)
4. Signed and dated Bill of Lading /Air Waybill
5. Commercial Invoice (Packing List, if applicable)
6. Picture/Technical Description of the shipment (in case the item is not commonly identifiable)
7. NTC Certification, if applicable

R.A. 9520, Art. 61

IMPORTATION OF MACHINERIES, EQUIPMENT AND SPARE PARTS OF COOPERATIVE DEVELOPMENT AUTHORITY (CDA) REGISTERED COOPERATIVES

LEGAL BASIS Article 61 of R.A. 9520 (Philippine Cooperative Code of 2008)

IMPLEMENTING RULES AND REGULATIONS DOF-CDA Joint Circular No. 1-90

GRANT VAT and Duty-Exempt

CHECKLIST OF DOCUMENTARY REQUIREMENTS

1. Completely filled-out DOF-RO Form No. 91
2. Notarized Affidavit of End-Use/Ownership
3. Authorization letter (if authorized representative)
4. Signed and dated Bill of Lading /Air Waybill
5. Commercial Invoice (Packing List, if applicable)
6. CDA recommendation
7. BOI Certification of non-availability
8. Articles of Cooperation and By-Laws
9. Latest Audited Financial Statement

XII. IMPORTATIONS PROCESSED BY THE INTERNAL REVENUE DIVISION

R.A. 10072, Sec. 5(c)

IMPORTATION OF GOODS BY THE PHILIPPINE RED CROSS (PRC)

LEGAL BASIS Section 5(c) of R.A. 10072 (The Philippine Red Cross Act of 2009)

IMPLEMENTING RULES AND REGULATIONS

GRANT VAT and Duty-Exempt

- CHECKLIST OF DOCUMENTARY REQUIREMENTS**
1. Completely filled-out DOF-RO Form No. 91
 2. Notarized Affidavit of End-Use/Ownership
 3. Authorization letter (if authorized representative)
 4. Signed and dated Bill of Lading /Air Waybill
 5. Commercial Invoice (Packing List, if applicable)

R.A. 9275, Sec. 26(3), as amended by of R.A. 10963, Sec.86(ss)

IMPORTATION OF MACHINERY, EQUIPMENT AND SPARE PARTS DONATED TO LOCAL GOVERNMENT UNITS, WATER DISTRICTS, LOCAL WATER UTILITIES, ENTERPRISES, OR PRIVATE ENTITIES AND INDIVIDUALS FOR WATER QUALITY MANAGEMENT PROGRAMS

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

IMPLEMENTING RULES AND REGULATIONS

GRANT Duty-Exempt

- CHECKLIST OF DOCUMENTARY REQUIREMENTS**
1. Completely filled-out DOF-RO Form No. 91
 2. Notarized Affidavit of End-Use/Ownership
 3. Authorization letter (if authorized representative)
 4. Signed and dated Bill of Lading /Air Waybill
 5. Commercial Invoice (Packing List, if applicable)
 6. DENR Endorsement
 7. Authenticated/Apostilled Deed of Donation
 8. Notarized Deed of Acceptance

P.D. 1362, Sec. 2

IMPORTATION OF RADIO OR TELEVISION EQUIPMENT, SPARE PARTS AND ALLIED TECHNICAL AND PROGRAM MATERIALS OF RADIO BROADCASTING, CABLE AND TELEVISION STATIONS

LEGAL BASIS Sec. 2 of P.D. 1362 (Allowing Radio Broadcasting and Television Stations to Import Radio or Television Equipment, Spare Parts and Allied Technical and Program Materials, x x x Subject to Certain Conditions)

IMPLEMENTING RULES AND REGULATIONS Department of Finance Order No. 16-78

GRANT Offsetting

- CHECKLIST OF DOCUMENTARY REQUIREMENTS**
1. Completely filled-out DOF-RO Form No. 91
 2. Notarized Affidavit of End-Use/Ownership
 3. Authorization letter (if authorized representative)
 4. Signed and dated Bill of Lading /Air Waybill
 5. Commercial Invoice (Packing List, if applicable)
 6. BOC & KBP/ PIA Certification of Airtime Credit
 7. Copy of Broadcast/Cablecast Contract
 8. NEDA Certification non-local availability
 9. NTC Import Permit
- ❖ For Authority to Import: same as with the above requirements except B/L or AWB



XII. IMPORTATIONS PROCESSED BY THE INTERNAL REVENUE DIVISION

P.D. 269, Sec. 39(a)(2)(b) of as amended by R.A. 9337, Sec. 109

IMPORTATION OF EQUIPMENT, MACHINERIES AND SPARE PARTS BY NEA REGISTERED ELECTRIC COOPERATIVES

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

IMPLEMENTING RULES AND REGULATIONS DOF-NEA Joint Circular No. 1-97

GRANT Duty-Exempt

- CHECKLIST OF DOCUMENTARY REQUIREMENTS**
1. Completely filled-out DOF-RO Form No. 91
 2. Notarized Affidavit of End-Use/Ownership
 3. Authorization letter (if authorized representative)
 4. Signed and dated Bill of Lading /Air Waybill
 5. Commercial Invoice (Packing List, if applicable)
 6. NEA Certification
 7. BOI Certification of non-availability

P.D. 292, Sec. 1

IMPORTATION OF GOODS FOR OFFICIAL AND PERSONAL USE OF SEAFDEC AQUACULTURE DEPARTMENT AND ITS FOREIGN PERSONNEL

LEGAL BASIS Section 1 of P.D. 292 (Defining the Status of, and Authorizing the Grant of Tax Exemption and other Privileges to the Aquaculture Department of the Southeast Asian Fisheries Development Center in the Philippines)

IMPLEMENTING RULES AND REGULATIONS

GRANT VAT and Duty-Exempt

- CHECKLIST OF DOCUMENTARY REQUIREMENTS**
1. Completely filled-out DOF-RO Form No. 91
 2. Notarized Affidavit of End-Use/Ownership
 3. Authorization letter (if authorized representative)
 4. Signed and dated Bill of Lading /Air Waybill
 5. Commercial Invoice (Packing List, if applicable)

R.A. 10086, Sec. 23, as amended by R.A. 10963, Sec. 86(gg)

IMPORTATION OF SCIENTIFIC, PHILOSOPHICAL, HISTORICAL AND CULTURAL BOOKS, SUPPLIES AND MATERIALS OF THE NATIONAL HISTORICAL COMMISSION OF THE PHILIPPINES (NHCP)

LEGAL BASIS Section 23 of R.A.10086, as amended by Section 86(gg) of R.A. 10963 (Strengthening Peoples' Nationalism Through Philippine History Act)

IMPLEMENTING RULES AND REGULATIONS

GRANT Duty-Exempt

- CHECKLIST OF DOCUMENTARY REQUIREMENTS**
1. Completely filled-out DOF-RO Form No. 91
 2. Notarized Affidavit of End-Use/Ownership
 3. Authorization letter (if authorized representative)
 4. Signed and dated Bill of Lading /Air Waybill
 5. Commercial Invoice (Packing List, if applicable)
 6. NHCP Board Certification

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XII. IMPORTATIONS PROCESSED BY THE INTERNAL REVENUE DIVISION

R.A. 11639, Sec. 15(a)

NATIONAL INTERNAL REVENUE TAX AND IMPORT DUTIES PAYABLE OR ASSUMED BY NATIONAL GOVERNMENT AGENCIES AND ITS INSTRUMENTALITIES, CONSTITUTIONAL OFFICES ENJOYING FISCAL AUTONOMY AND STATE UNIVERSITIES AND COLLEGES ARISING FROM FOREIGN DONATIONS, GRANTS AND LOANS.

LEGAL BASIS	Section 15(a) of R.A. 11639, (General Appropriations Act for the Fiscal Year 2022)
IMPLEMENTING RULES AND REGULATIONS	DOF-DBM Joint Circular No. 002-2020
GRANT	Automatic appropriation of funds for payment of taxes and duties
CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none">1. Completely filled-out DOF-RO Form No. 912. Notarized Affidavit of End-Use/Ownership3. Authorization letter (if authorized representative)4. Signed and dated Import Bill of Lading/AWB5. Commercial Invoice (Packing List, if applicable)6. Deed of Donation and Acceptance, or copy of grant or loan agreement<ul style="list-style-type: none">• Other Documents to support the importation of the agency required under DOF-DBM Joint Circular No. 002-2020 must be submitted at the BOC

R.A. 11639, Sec. 15(b)

IMPORTATION OF THE DEPARTMENT OF NATIONAL DEFENSE, PHILIPPINE NATIONAL POLICE, BUREAU OF FIRE PROTECTION, PHILIPPINE COAST GUARD AND THE NATIONAL COAST WATCH CENTER, SPECIAL HOSPITALS, SPECIALTY HOSPITALS, DOH-RETAINED HOSPITALS AND SUCS HOSPITALS ON IMPORTATION OF HEALTH EQUIPMENT.

LEGAL BASIS	Section 15(b) of R.A. 11639, (General Appropriations Act for the Fiscal Year 2022)
IMPLEMENTING RULES AND REGULATIONS	DOF-DBM Joint Circular No. 002-2020
GRANT	Automatic appropriation of funds for payment of taxes and duties
CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none">1. Completely filled-out DOF-RO Form No. 912. Notarized Affidavit of End-Use/Ownership3. Authorization letter (if authorized representative)4. Signed and dated Import Bill of Lading/AWB5. Commercial Invoice (Packing List, if applicable)<ul style="list-style-type: none">• Other Documents to support the importation of the agency required under DOF-DBM Joint Circular No. 002-2020 must be submitted at the BOC

R.A. 11333, Sec. 21(a) and (c)

IMPORTATION OF SCIENTIFIC, PHILOSOPHICAL, HISTORICAL AND CULTURAL BOOKS, SUPPLIES AND MATERIALS OF THE NATIONAL MUSEUM

LEGAL BASIS	Section 21 (a) and (c) of R.A. 11333 (National Museum Act of the Philippines)
IMPLEMENTING RULES AND REGULATIONS	
GRANT	VAT and Duty-Exempt
CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none">1. Completely filled-out DOF-RO Form No. 912. Notarized Affidavit of End-Use/Ownership3. Authorization letter (if authorized representative)4. Signed and dated Bill of Lading /Air Waybill5. Commercial Invoice (Packing List, if applicable)

XII. IMPORTATIONS PROCESSED BY THE INTERNAL REVENUE DIVISION

R.A. 3676, Sec.1

IMPORTATION OF GOODS BY THE RAMON MAGSAYSAY AWARD FOUNDATION

LEGAL BASIS	Section 1 of R.A. 3676 (An Act Exempting the Ramon Magsaysay Award Foundation from the Payment of Taxes and Fees, Whether National or Local, as well as Constructions, Gifts and Donations Given Thereto)
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IMPLEMENTING RULES AND REGULATIONS

GRANT	VAT and Duty-Exempt
CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative) 4. Signed and dated Bill of Lading/Air Waybill 5. Commercial Invoice (Packing List, if applicable)

R.A. 10863, Sec. 800(m) of CMTA

DONATION OF GOODS TO THE PHILIPPINE GOVERNMENT OR ANY REGISTERED RELIEF ORGANIZATION FOR FREE DISTRIBUTION TO THE NEEDY

LEGAL BASIS	Section 800(m) of R.A. 10863 (CMTA)
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IMPLEMENTING RULES AND REGULATIONS	Customs Administrative Order No. 6-2020 Joint Administrative Order No.1-2020
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GRANT	Duty-Exempt
CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative) 4. Signed and dated Bill of Lading /Air Waybill 5. Commercial or Non-Commercial Invoice (e.g. Proforma Invoice, Consignment Invoice, if available) or equivalent document (Statement of Value Invoice). 6. Itemized Packing list (for foodstuff and medicines, indicate expiry dates). 7. DSWD/DepEd/DOH recommendation 8. Authenticated/Apostilled Deed of Donation 9. Notarized Deed of Acceptance

R.A. 10863, Sec. 800, last clause of the last paragraph (Donations)

IMPORTATION/DONATION OF GOODS ENDORSED BY THE NATIONAL ECONOMIC DEVELOPMENT AUTHORITY (NEDA) IN THE INTEREST OF NATIONAL ECONOMIC DEVELOPMENT

LEGAL BASIS	Section 800 of the last clause of the last paragraph of R.A. No. 10863 (CMTA)
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IMPLEMENTING RULES AND REGULATIONS	Customs Administrative Order No. 6-2020
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GRANT	Duty-Exempt
CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative) 4. Signed and dated Bill of Lading/Air Waybill 5. Commercial or Non-Commercial Invoice (e.g. Proforma Invoice, Consignment Invoice, if available) or equivalent document (Statement of Value Invoice). 6. NEDA endorsement 7. Authenticated/Apostilled Deed of Donation, if donation 8. Deed of Acceptance

XII. IMPORTATIONS PROCESSED BY THE INTERNAL REVENUE DIVISION

Request for Amended Certificate of Payment on Imported Exempt Vehicle to a Privileged Buyer

LEGAL BASIS	Sec. 800 (l) of the CMTA and Sec. 109 (k) of the NIRC, as amended or International Agreement
GRANT	VAT and/or Duty-Exempt
CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Request for Amended Certificate of Payment on Exempt Imported Vehicle from Embassy or International Organization 3. Recommendation from DFA 4. Authorization to Sell from DFA 5. Authorization to Purchase from DFA 6. Notarized Deed of Sale 7. Certificate of Payment from BOC 8. Certificate of Registration and Official Receipt from LTO

Report of Sale on Exempt Locally Purchased Vehicle to a Privileged Buyer

LEGAL BASIS	Sec. 109(k) and Sec. 131(A) of the NIRC, as amended
CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Report of Sale of Exempt Locally Purchased Vehicle from Embassy or International Organization 3. Recommendation from DFA 4. Authorization to Sell from DFA 5. Authorization to Purchase from DFA 6. Notarized Deed of Sale 7. Tax Exempt Certificate or Ruling from BIR 8. Certificate of Registration and Official Receipt from LTO

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Request for VAT and Ad Valorem Exemption of Locally Purchased Vehicle

LEGAL BASIS	Sec. 109(k) and Sec. 131(A) of the NIRC, as amended
CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Request for VAT and Ad Valorem Exemption of Locally Purchased Vehicle from Embassy or International Organization 3. Recommendation from DFA 4. Proforma Invoice or Quotation

Request for Exit Clearance of Vehicle/Personal Effects

CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Request for Exit Clearance of Vehicles/Personal effects from Embassy or International Organization 3. Recommendation from DFA 4. Certificate of Registration and Official Receipt from LTO (if vehicle) 5. Packing List (if personal effects)
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Report of Destruction/Turn-Over of Exempt Vehicle

CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Report of Destruction/Turn-over of Exempt Vehicle from Embassy or International Organization 3. Recommendation from DFA 4. Certificate of Registration and Official Receipt from LTO 5. Certificate of destruction with pictures
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XIII. IMPORTATIONS PROCESSED BY THE MABUHAY LANE

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

IMPORTATION OF MACHINERY AND EQUIPMENT, AND SPARE PARTS AND ALL MATERIALS FOR PETROLEUM OPERATIONS

LEGAL BASIS Section 12(b) of P.D. No. 87 (Oil Exploration and Development Act of 1972)

IMPLEMENTING RULES AND REGULATIONS DOE Department Circular No. DC2018-03-0006

GRANT VAT and Duty-Exempt

- 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/Air Waybill
 4. Commercial Invoice (Packing List, If applicable)
 5. DOE Certificate of Qualification for Tax Exemption
 6. Contract between DOE and the Contractor (for new applicant)
 7. Completely filled-out DOF-RO Form No. 155 (if applicable)
 8. Authorization Letter (if authorized representative)

P.D. No. 972, Sec. 16(b)

IMPORTATION OF MACHINERY, EQUIPMENT, SPARE PARTS, AND OTHER MATERIALS REQUIRED FOR COAL OPERATIONS

LEGAL BASIS Section 16(b) of P.D. No. 972 (Coal Development Act of 1976)

IMPLEMENTING RULES AND REGULATIONS DOE Department Circular No. DC2018-03-0006

GRANT VAT and Duty-Exempt

- 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/Air Waybill
 4. Commercial Invoice (Packing List, if applicable)
 5. Contract between DOE and the Contractor (for new applicant)
 6. DOE Certificate of Qualification for Tax Exemption
 7. Completely filled-out DOF-RO Form No. 155 (*if applicable*)
 8. Authorization Letter (if authorized representative)

XIII. IMPORTATIONS PROCESSED BY THE MABUHAY LANE

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

IMPORTATION OF CAPITAL EQUIPMENT WITH ACCESSORIES CONSIGNED TO BOI REGISTERED FIRMS

LEGAL BASIS	Art. 39(f) of E.O. No. 226, as amended by R.A. No. 7918
IMPLEMENTING RULES AND REGULATIONS	Rule XXIX Rules and Regulations to Implement E.O. No. 226 otherwise known as the Omnibus Investments Code of 1987
GRANT	Under Bond
CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Signed and dated Import Bill of Lading/AWB 4. Commercial Invoice (Packing List, if applicable) 5. Original Indorsement from the BOI 6. Authorization Letter (if authorized representative)

R.A. No. 9513, Sec. 21(a)

IMPORTATION OF COMPONENTS, PARTS AND MATERIALS FOR THE MANUFACTURE AND/OR FABRICATION OF RE EQUIPMENT AND COMPONENTS

LEGAL BASIS	Section 21(a) of R.A. No. 9513 (Renewable Act Energy of 2008)
IMPLEMENTING RULES AND REGULATIONS	DOE Department Circular No. DC2009-05-000
GRANT	VAT and Duty-Exempt
CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized affidavit of End-Use/Ownership 3. Signed and dated Import Bill of Lading/Air Waybill 4. Commercial Invoice (Packing List, if applicable) 5. BOI Certificate of Authority 6. BOI Certificate of Registration (with Annexes/General Terms and Conditions) 7. DOE Recommendation 8. Completely filled-out DOF-RO Form No. 155 (if applicable) 9. Authorization Letter (if authorized representative)

R.A. No. 9513, Sec. 15(b)

IMPORTATION OF RE MACHINERY, EQUIPMENT AND MATERIALS FOR RE DEVELOPER

LEGAL BASIS	Section 15(b) of R.A. No. 9513 (Renewable Act Energy of 2008)
IMPLEMENTING RULES AND REGULATIONS	DOE Department Circular No. DC2009-05-000
GRANT	Duty-Exempt
CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized affidavit of End-Use/Ownership 3. Authorization Letter (if authorized representative) 4. Signed and dated Import Bill of Lading/Air Waybill 5. Commercial Invoice (Packing List, if applicable) 6. BOI Certificate of Authority 7. BOI Certificate of Registration (with Annexes/General Terms and Conditions) 8. DOE Recommendation 9. Completely filled-out DOF-RO Form No. 155 (if applicable)

XIII. IMPORTATIONS PROCESSED BY THE MABUHAY LANE

ADB-GOP Agreement, Sec. 34(a) and (b)

IMPORTATION OF GOODS AND MOTOR VEHICLES USED EXCLUSIVELY BY THE ASIAN DEVELOPMENT BANK (ADB)

LEGAL BASIS	Section 34(a) and (b) 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
IMPLEMENTING RULES AND REGULATIONS	Customs Administrative Order No. 6-2020
GRANT	VAT and Duty-Exempt
CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none">1. Completely filled-out DOF-RO Form No. 912. Signed and dated Import Bill of Lading/AWB3. Commercial invoice (<i>Packing list, if applicable</i>)4. DFA favorable recommendation

ADB-GOP Agreement, Sec. 44(c)

IMPORTATION OF MOTOR VEHICLES USED EXCLUSIVELY BY OFFICERS OF THE ASIAN DEVELOPMENT BANK (ADB)

LEGAL BASIS	Section 44(c) 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
IMPLEMENTING RULES AND REGULATIONS	Customs Administrative Order No. 6-2020
GRANT	VAT and Duty-Exempt
CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none">1. Completely filled-out DOF-RO Form No. 912. Signed and dated Import Bill of Lading/AWB3. Commercial invoice (<i>Packing list, if applicable</i>)4. DFA favorable recommendation

ADB-GOP Agreement, Sec. 45(f)

IMPORTATION OF MOTOR VEHICLES USED EXCLUSIVELY BY THE STAFF OF THE ASIAN DEVELOPMENT BANK (ADB)

LEGAL BASIS	Section 45(f) 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
IMPLEMENTING RULES AND REGULATIONS	Customs Administrative Order No. 6-2020
GRANT	VAT and Duty-Exempt
CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none">1. Completely filled-out DOF-RO Form No. 912. Signed and dated Import Bill of Lading/AWB3. Commercial invoice (<i>Packing list, if applicable</i>)4. DFA favorable recommendation

XIII. IMPORTATIONS PROCESSED BY THE MABUHAY LANE

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

IMPORTATION OF PERSONAL EFFECTS AND HOUSEHOLD GOODS OF PRA RETIREES

LEGAL BASIS	E.O. No. 1037
IMPLEMENTING RULES AND REGULATIONS	Department of Finance Circular No. 6-87, Series of 1987 and Guidelines on Tax-Free Importation and Disposition of Household Furniture/Personal Effects and Car under Section 9(e) and (f) of E.O. No. 1037
GRANT	VAT and Duty-Exempt
CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Signed and dated Import Bill of Lading/AWB 4. Packing List 5. Favorable recommendation from PRA 6. Tax Identification Number (TIN) 7. Original Passport or Photocopy duly authenticated by PRA 8. Authorization Letter (if authorized representative)

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

IMPORTATION OF HOUSEHOLD GOODS AND PERSONAL EFFECTS OF OVERSEAS FILIPINO WORKERS (OFWs) OR FILIPINO BALIKBAYAN

LEGAL BASIS	Section 800(f) of R.A. No. 10863 (CMTA) and Section 109(c) of the NIRC, as amended
IMPLEMENTING RULES AND REGULATIONS	Customs Administrative Order No. 6-2016 and Revenue Regulations 13-2018
GRANT	VAT and Duty-Exempt
CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Signed and dated Import Bill of Lading/AWB 4. Itemized Packing list 5. Valid Passport issued by the DFA and Certified by DOLE and/or POEA (<i>for overseas employment purposes</i>) 6. Proof of residency/Certificate of employment (<i>abroad</i>) (<i>if applicable</i>) 7. Authorization Letter (<i>if authorized representative</i>)

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

IMPORTATION OF USED HOUSEHOLD GOODS AND PERSONAL EFFECTS OF DECEASED PERSON

LEGAL BASIS	Section 800(q) of R.A. No. 10863, (CMTA)
IMPLEMENTING RULES AND REGULATIONS	Customs Administrative Order No. 6-2020
GRANT	VAT and Duty-Exempt
CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Signed and dated Bill of Lading/AWB /Postal Registry 4. Itemized Packing list 5. Original Passport of the Deceased Person 6. Death Certificate 7. Authorization Letter (<i>if authorized representative</i>)

XIII. IMPORTATIONS PROCESSED BY THE MABUHAY LANE

R.A. No. 7157, Sec. 81

IMPORTATION OF HOUSEHOLD GOODS AND PERSONAL EFFECTS OF DFA OFFICERS, EMPLOYEES AND ATTACHES

LEGAL BASIS	Section 81 of R.A. No. 7157 (Philippine Foreign Service Act of 1991)
IMPLEMENTING RULES AND REGULATIONS	Department of Foreign Affairs Order No. 03-08

GRANT CHECKLIST OF DOCUMENTARY REQUIREMENTS	VAT and Duty-Exempt <ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Signed and dated Import Bill of Lading/AWB 4. Packing List 5. DFA Favorable recommendation 6. Certificate of Emoluments 7. Recall Order 8. Photocopy of Passport 9. Authorization for an early, split and advance shipment (<i>if applicable</i>) 10. Waiver for shipment beyond two (2) months from recall date (<i>if applicable</i>) 11. Authorization Letter (<i>if authorized representative</i>)
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R.A. No. 7157, Sec. 81 (1 Used Motor Vehicle)

IMPORTATION OF ONE (1) USED MOTOR VEHICLE BY CHIEF OF MISSION/CAREER MINISTER/FSO/FSSO/FSSE

LEGAL BASIS	Section 81 of R.A. No. 7157 (Philippine Foreign Service Act of 1991)
IMPLEMENTING RULES AND REGULATIONS	Department of Foreign Affairs Order No. 03-08

GRANT CHECKLIST OF DOCUMENTARY REQUIREMENTS	VAT and Duty-Exempt <ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Signed and dated Import Bill of Lading/AWB 4. DFA Favorable recommendation 5. Vehicle Registration and Invoice 6. Ceiling Allowance of Motor Vehicle 7. Recall Order 8. Certificate of Emoluments 9. Photocopy of Passport 10. Certificate of Authority to Import from DTI 11. Authorization for an early, split and advance shipment (<i>if applicable</i>) 14. Waiver for shipment beyond two (2) months from recall date (<i>if applicable</i>) 12. Authorization Letter (<i>if authorized representative</i>)
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XIII. IMPORTATIONS PROCESSED BY THE MABUHAY LANE

R.A. No. 11035, Sec. 7(c)(2)(iv)

IMPORTATION OF PERSONAL EFFECTS AND HOUSEHOLD GOODS UNDER THE BALIK SCIENTIST PROGRAM

LEGAL BASIS	Section 7(c)(2)(iv) of R.A. No. 11035 (Balik Scientist Act)
IMPLEMENTING RULES AND REGULATIONS	Implementing Rules and Regulations of R.A. No. 11035

GRANT VAT and Duty-Exempt

CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Signed and dated Import Bill of Lading/Air Waybill 4. Itemized Packing list 5. Letter of Engagement or Contract 6. Favorable Endorsement from DOST 7. Photocopy of Passport 8. Authorization Letter (<i>if authorized representative</i>)
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R.A. No. 11035, Sec. 7(c)(2)(v)

IMPORTATION ONE (1) MOTOR VEHICLE UNDER THE BALIK SCIENTIST PROGRAM

LEGAL BASIS	Section 7(c)(2)(v) of R.A. No. 11035 (Balik Scientist Act)
IMPLEMENTING RULES AND REGULATIONS	Implementing Rules and Regulations of R.A. No. 11035

GRANT VAT and Duty-Exempt

CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Signed and dated Import Bill of Lading/Air Waybill 4. Commercial Invoice or Deed of Sale of the motor vehicle 5. Favorable Endorsement from DOST 6. Letter of Engagement or Contract 7. Photocopy of Passport 8. Certificate of Registration (<i>if registered abroad</i>) 9. Authorization Letter (<i>if authorized representative</i>)
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XIII. IMPORTATIONS PROCESSED BY THE MABUHAY LANE

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

IMPORTATION OF HOUSEHOLD GOODS AND PERSONAL EFFECTS OF TRAVELERS OR TOURISTS

LEGAL BASIS Section 800(h) of R.A. No. 10863, (CMTA)

IMPLEMENTING RULES AND REGULATIONS Customs Administrative Order No. 6-2020

GRANT Conditionally Free importations under written commitment or security

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. Itemized Packing list
5. Original Passport
6. Copy of pending visa application
7. Contract of Employment (*if applicable*)
8. Certificate of Employment (*if applicable*)
9. Marriage Contract (*if applicable*)
10. Authorization Letter (*if authorized representative*)

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

IMPORTATION OF HOUSEHOLD GOODS AND PERSONAL EFFECTS AND VEHICLES OF FOREIGN CONSULTANT AND EXPERTS HIRED BY OR RENDERING SERVICE TO THE GOVERNMENT

LEGAL BASIS Section 800(h) of R.A. No. 10863, (CMTA)

IMPLEMENTING RULES AND REGULATIONS Customs Administrative Order No. 6-2020

GRANT Conditionally Free importations under written commitment or security

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. Itemized Packing list
5. Commercial Invoice of Motor vehicle/Deed of Sale or Certificate of Registration
6. Confirmation/Certificate from the head government agency that the consignee is a foreign consultant hired by and/or rendering services to the government agency
7. Original Passport/Approved Visa
8. Favorable Recommendation for conditionally-free release from the head government agency
9. Contract/Agreement with the government agency
10. Authorization Letter (*if authorized representative*)

XIII. IMPORTATIONS PROCESSED BY THE MABUHAY LANE

R.A. No. 7916, Chapter 1, Section 10, in relation to Section 800(i) of the CMTA and R.A. 10963, Sec. 109(d)

IMPORTATION HOUSEHOLD GOODS AND PERSONAL EFFECTS OF FOREIGN NATIONALS WHO HAVE SETTLE IN THE PHILIPPINES IN CONNECTION WITH THEIR REGISTERED ACTIVITY UNDER R.A. 7916 (THE SPECIAL ECONOMIC ZONE ACT OF 1995)

LEGAL BASIS	Chapter 1, Section 10 of R.A. 7916 in relation to Section 800(i) of R.A. 10863 (CMTA) and Section 109(d) of the NIRC, as amended by R.A. 10963 (TRAIN Law)
IMPLEMENTING RULES AND REGULATIONS	Rules and Regulations to Implement Republic Act No. 7916, Otherwise Known as “The Special Economic Zone Act of 1995”
GRANT	VAT and Duty-Exempt
CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Signed and dated Import Bill of Lading/Air Waybill 4. Itemized Packing list 5. Original Passport 6. Contract of Employment 7. Certificate of Employment 8. Copy of approved visa (47(a)(2) visa) 9. Indorsement from PEZA indicating that the importation of the foreign national is exempted 10. Authorization Letter (<i>if authorized representative</i>)

R.A. No. 8756, Sec. V Art. 62, in relation to Sec. 105(h) of the TCCP (now R.A. 11534, Sec. 800(i)) and R.A. 10963, Sec. 109(d)

IMPORTATION HOUSEHOLD GOODS AND PERSONAL EFFECTS OF AN ALIEN EXECUTIVE OF THE REGIONAL OR AREA HEADQUARTERS AND REGIONAL OPERATING HEADQUARTERS OF A MULTINATIONAL COMPANY

LEGAL BASIS	Section V, Article 62 of R.A. 8756 in relation to Sec. 105(h) of the TCCP (now Sec. 800(i) of the CMTA of R.A. 11534) and Sec. 109(d) of NIRC, as amended by R.A. 10963 (TRAIN Law)
IMPLEMENTING RULES AND REGULATIONS	Customs Administrative Order No. 6-2020
GRANT	VAT and Duty-Exempt
CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Signed and dated Import Bill of Lading/Air Waybill 4. Itemized Packing List 5. Original Passport 6. Certificate of Employment 7. Contract of Employment 8. Copy of approved visa 9. Authorization Letter (<i>if authorized representative</i>) 10. Other documents that may be required to support compliance with the law’s conditions or requirements (<i>i.e. regulated item, permit to import</i>)

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XIII. IMPORTATIONS PROCESSED BY THE MABUHAY LANE

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

IMPORTATION OF HOUSEHOLD GOODS AND PERSONAL EFFECTS BELONGING TO PERSONS COMING TO SETTLE IN THE PHILIPPINES OR FILIPINOS AND/OR THEIR FAMILIES AND DESCENDANTS WHO ARE NOW RESIDENTS OR CITIZENS OF OTHER COUNTRIES

LEGAL BASIS Section 800(i) of R.A. No. 10863, (CMTA) and Section 109(d) of the NIRC, as amended by R.A. No. 10963, (TRAIN Law)

IMPLEMENTING RULES AND REGULATIONS Customs Administrative Order No. 6-2020

GRANT VAT and Duty-Exempt

- 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. Itemized Packing list
 5. Oath of Allegiance and Identification Certificate (*for dual citizen*)
 6. Birth Certificate (*for dual citizen*)
 7. Copy of approved visa (*13(a) and 13(g)*)
 8. Original Philippine Passport (*old or new whichever is available*)
 9. Original Foreign Passport
 10. Marriage Contract (*for 13(a) Visa*)
 11. Copy of approved immigrant visa (*for those granted with immigrant visa*)
 12. Authorization Letter (*if authorized representative*)

Philippine Constitution Sec. 4(3), Art. XIV

IMPORTATION OF NON-STOCK, NON-PROFIT EDUCATIONAL INSTITUTIONS

LEGAL BASIS Section 4(3), Article XIV of the 1987 Philippine Constitution

IMPLEMENTING RULES AND REGULATIONS Department of Finance Order No. 137-87

GRANT VAT and Duty-Exempt

- 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/ Postal Registry
 5. Commercial Invoice (*Packing List, if applicable*)
 6. Endorsement from DepEd (*if Pre-school to Senior High School*)
 7. Endorsement from CHED (*if College or Higher Institution*)
 8. Apostilled or Consularized Deed of Donation (*if donation*)
 9. Notarized Deed of Acceptance (*if donation*)
 10. Articles of Incorporation
 11. Government Recognition;
 12. SEC Registration
 13. Authorization Letter (*if authorized representative*)
 14. Other documents that may be required to support compliance with conditions or requirements of the law (*i.e. if regulated item, permit to import*)

XIII. IMPORTATIONS PROCESSED BY THE MABUHAY LANE

R.A. No. 11534, Sec. 109(R)

IMPORTATION OF BOOKS AND ANY NEWSPAPER, MAGAZINES, JOURNAL REVIEW OR BULLETIN, OR ANY SUCH EDUCATIONAL READING MATERIALS COVERED BY UNESCO AGREEMENT ON IMPORTATION OF EDUCATIONAL, SCIENTIFIC AND CULTURAL MATERIALS, INCLUDING DIGITAL OR ELECTRONIC FORMAT THEREOF

LEGAL BASIS Section 109(R) of the NIRC, as amended by R.A. No. 11534 (CREATE)

IMPLEMENTING RULES AND REGULATIONS Revenue Regulations No. 4-2021

GRANT VAT-Exempt

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/Air Waybill
4. Commercial Invoice (*Itemized Packing list, if applicable*)
5. Certification from NBDB (*with OR number and date of issuance, if applicable*)
6. Apostilled or Consularized Deed of Donation (*if donation*)
7. Notarized Deed of Acceptance (*if donation*)
8. Authorization Letter (*if authorized representative*)

R.A. No. 10863, Sec. 800(t) and R.A. No. 11534, Sec. 109(R)

IMPORTATION OF PRINTED BOOKS

LEGAL BASIS Section 800(t) of R.A. No. 10863 (CMTA) and Section 109(R) of the NIRC, as amended by R.A. No. 11534 (CREATE)

IMPLEMENTING RULES AND REGULATIONS Customs Administrative Order No. 6-2020
Revenue Regulations 4-2021

GRANT VAT and Duty-Exempt

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/Air Waybill
4. Commercial Invoice (*Itemized Packing list, if applicable*)
5. Certification from NBDB (*with OR number and date of issuance*)
6. Certification from DepEd
7. Apostilled or Consularized Deed of Donation (*if donation*)
8. Notarized Deed of Acceptance (*if donation*)
9. Authorization Letter (*if authorized representative*)

R.A. No. 8047, Sec. 12

IMPORTATION OF BOOKS AND RAW MATERIALS TO BE USED IN BOOK PUBLISHING

LEGAL BASIS Section 12 of R.A. No. 8047 (Book Publishing Industry Development Act)

IMPLEMENTING RULES AND REGULATIONS Implementing Rules & Regulations R.A. No. 8047

GRANT VAT and Duty-Exempt

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/Air Waybill
4. Commercial invoice (*Packing List, if applicable*)
5. Favorable recommendation from NBDB
6. Import Pro-Forma Invoice
7. Application Form (NBDB)
8. Completely filled-out DOF-RO Form No. 156 (*if applicable*)
9. Authorization Letter (*if authorized representative*)

XIII. IMPORTATIONS PROCESSED BY THE MABUHAY LANE

The Florence Agreement Article 1(a) and R.A. No. 11534, Sec. 109(R)

IMPORTATION OF EDUCATIONAL, SCIENTIFIC AND CULTURAL MATERIALS

LEGAL BASIS	Article 1(a) of the UNESCO Florence Agreement (Annex A) and Section 109(R) of the NIRC, as amended by R.A. No. 11534 (CREATE)
IMPLEMENTING RULES AND REGULATIONS	Customs Administrative Order No. 6-2020 Revenue Regulations No. 4-2021
GRANT	VAT and Duty-Exempt or Duty-Exempt
CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none">1. Completely filled-out DOF-RO Form No. 912. Notarized Affidavit of End-Use/Ownership3. Signed and dated Import Bill of Lading/Air Waybill4. Commercial Invoice (<i>Itemized Packing list, if applicable</i>)5. UNESCO letter recommendation6. Certification from NBDB (<i>with OR number and date of issuance</i>)7. Apostilled or Consularized Deed of Donation (<i>if donation</i>)8. Notarized Deed of Acceptance (<i>if donation</i>)9. Authorization Letter (<i>if authorized representative</i>)

The Florence Agreement Article 1(b)

IMPORTATION OF EDUCATIONAL, SCIENTIFIC AND CULTURAL MATERIALS

LEGAL BASIS	Article 1(b) of the UNESCO Florence Agreement (Annex B,D,E) and Section 109(R) of the NIRC, as amended by R.A. No. 11534 (CREATE)
IMPLEMENTING RULES AND REGULATIONS	Customs Administrative Order No. 6-2020 Revenue Regulations No. 4-2021
GRANT	VAT and Duty-Exempt or Duty-Exempt
CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none">1. Completely filled-out DOF-RO Form No. 912. Notarized Affidavit of End-Use/Ownership3. Signed and dated Import Bill of Lading/Air Waybill4. Commercial Invoice (<i>Itemized Packing list, if applicable</i>)5. UNESCO letter recommendation6. Apostilled or Consularized Deed of Donation (<i>if donation</i>)7. Notarized Deed of Acceptance (<i>if donation</i>)8. Other documents that may be required to support compliance with conditions or requirements of the law (<i>i.e. if regulated item, permit to import</i>)9. Authorization Letter (<i>if authorized representative</i>)

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

IMPORTATION OF DONATED EQUIPMENT, INSTRUMENTS, AND MATERIALS TO DOST

LEGAL BASIS	Section 6(e) of R.A. No. 11035 of [Balik Scientist Act]
IMPLEMENTING RULES AND REGULATIONS	Implementing Rules and Regulations of R.A. No. 11035
GRANT	Duty and VAT Exempt
CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none">1. Completely filled -out DOF-RO Form No. 912. Notarized Affidavit of End-Use/Ownership3. Signed and dated Import Bill of Lading/Air Waybill4. Commercial Invoice (<i>Packing List, if applicable</i>)5. Apostilled or Consularized Deed of Donation6. Notarized Deed of Acceptance7. Authorization Letter (<i>if authorized representative</i>)

XIII. IMPORTATIONS PROCESSED BY THE MABUHAY LANE

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

IMPORTATION OF AGRICULTURAL AND MARINE PRODUCTS IN THEIR ORIGINAL STATE

LEGAL BASIS	Section 109(a) of the NIRC, as amended by R.A. No. 10963 (TRAIN Law) in relation to the Agreement Establishing the AANZFTA
IMPLEMENTING RULES AND REGULATIONS	Revenue Regulations No. 13-2018
GRANT	VAT-Exempt and Zero Duty
CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Signed and dated Import Bill of Lading/Air Waybill 4. Commercial Invoice (<i>Itemized Packing list, if applicable</i>) 5. Veterinary Quarantine Clearance to Import Issued by the BAI-NMIS 6. SPS Import Clearance 7. Advanced Tariff Ruling 8. Articles of Incorporation and By-Laws 9. Authorization Letter (<i>if authorized representative</i>)

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

IMPORTATION OF FERTILIZERS, SEEDS, SEEDLING, AND FINGERLINGS ARE TO BE 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)

LEGAL BASIS	Section 109(B) of the NIRC, as amended by R.A. No. 10963 (TRAIN Law)
IMPLEMENTING RULES AND REGULATIONS	Revenue Regulations No. 13-2018
GRANT	VAT Exempt
CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Signed and dated Import Bill of Lading/Air Waybill 4. Commercial Invoice (<i>Itemized Packing list, if applicable</i>) 5. Veterinary Quarantine Clearance from applicable government agency (<i>BPI/BFAR/BAI/FPA</i>) 6. SPS Import Clearance 7. Advanced Tariff Ruling 8. Articles of Incorporation and By-Laws 9. Authorization Letter (<i>if authorized representative</i>)

XIII. IMPORTATIONS PROCESSED BY THE MABUHAY LANE

R.A. No. 10963, Sec. 121 (In-Kind Goods)

IMPORTATION UNDER RELIEF CONSIGNMENT OF IN-KIND GOODS

LEGAL BASIS	Section 121 of R.A. 10863 (CMTA)
IMPLEMENTING RULES AND REGULATIONS	DOF-DSWD-DFA-DOH-DA-DND-DEPED- BOC- NDRRMC Joint Administrative Order No. 1-2020
GRANT	VAT and Duty-Exempt
CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized affidavit of end-use 3. Import Bill of Lading/Air Waybill 4. Commercial or Non-Commercial Invoice (<i>e.g. Proforma Invoice, Consignment Invoice, if available</i>) or equivalent document (<i>Statement of Value Invoice</i>) (<i>e.g. Consignment Invoice, if available</i>) 5. Itemized Packing list (<i>for foodstuff and medicines, indicate expiry dates</i>) 6. Deed of Donation or Letter of Intent to Donate the Goods 7. Notarized Deed of Acceptance by the designated donee 8. For private entities, proof of accreditation/registration/license from DSWD, DFA, DOH, or OCD 9. Authorization letter (<i>if authorized representative</i>) 10. Other documents that may be required to support compliance with conditions or requirements of the law (<i>i.e. regulated item, permit to import</i>)

R.A. No. 10963, Sec. 121 (Equipment and/or materials for shelter)

IMPORTATION UNDER RELIEF CONSIGNMENT OF EQUIPMENT AND/OR MATERIALS FOR SHELTER

LEGAL BASIS	Section 121 of R.A. 10863 (CMTA)
IMPLEMENTING RULES AND REGULATIONS	DOF-DSWD-DFA-DOH-DA-DND-DEPED- BOC- NDRRMC Joint Administrative Order No. 1-2020
GRANT	VAT and Duty-Exempt
CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized affidavit of End-Use/Ownership 3. Import Bill of Lading/Air Waybill 4. Commercial or Non-Commercial Invoice or equivalent document (<i>Statement of Value Invoice</i>) (<i>e.g. Proforma Invoice, Consignment Invoice, if available.</i>) 5. Itemized Packing list (<i>if applicable</i>) 6. Written Undertaking to re-export temporarily admitted goods (<i>if for leased equipment</i>) 7. Authorization letter (<i>if authorized representative</i>) 8. Other documents that may be required to support compliance with conditions or requirements of the law (<i>i.e. if regulated item, permit to import</i>)

XIII. IMPORTATIONS PROCESSED BY THE MABUHAY LANE

R.A. No. 10963, Sec. 121 (Relief Consignment of COVID-19 VACCINES)

IMPORTATION OF COVID-19 VACCINES

LEGAL BASIS	Section 121 of R.A. 10963 (Relief Consignment)
IMPLEMENTING RULES AND REGULATIONS	Revenue Regulations No. 4-2021
GRANT	VAT-Exempt
CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Signed and dated Import Bill of Lading/Air Waybill 4. Commercial or Non-Commercial Invoice (e.g., <i>Proforma Invoice, Consignment Invoice, if available</i>) or equivalent document (<i>Statement of Value Invoice</i>) 5. Itemized (<i>Packing List, if applicable</i>) 6. Deed of Donation or Letter of Intent to Donate the Goods 7. Notarized Deed of Acceptance by the Designated donee 8. Certificate of product registration or approved Emergency Use Authorization (EUA) or Certificate of Compassionate (CSP) issued by the Philippine FDA 9. For private entities, valid License to Operate (LTO) as drug importer issued by the Philippine FDA 10. Authorization letter (<i>if authorized representative</i>) 11. Other documents that may be required to support compliance with conditions or requirements of the law (<i>i.e. if regulated item, permit to import.</i>)

R.A. No. 11534, Sec. 294(D) (previously given under Executive Order No. 85)

IMPORTATION OF CAPITAL EQUIPMENT, RAW MATERIALS, SPARE PARTS AND ACCESSORIES

LEGAL BASIS	Section 294(D) in relation to Section 295(C) of the NIRC, as amended by Section 16 of RA 11534
IMPLEMENTING RULES AND REGULATIONS	IRR of Title XIII of R.A. 8424, otherwise known as NIRC of 1997, as amended by R.A. 11534 (CREATE Law)
GRANT	Duty-Exempt
CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Signed and dated Import Bill of Lading/Air Waybill 4. Commercial Invoice (<i>Packing List, if applicable</i>) 5. Certificate of Authority to Import/Admission Entry issued by IPA 6. BOI Certificate of Local Non-Availability (<i>applicable only beginning 23 June 2022</i>) 7. Proforma Invoice 8. Certificate of Registration from IPA with Annexes/Terms and Conditions 9. Completely filled-out DOF-RO Form No. 155, (<i>if applicable</i>) 10. Bank Transaction (<i>Mode of importations/Letter of Credit, Debit Advice, Purchase Order, etc.</i>) 11. Authorization letter (<i>if authorized representative</i>) 12. Other documents that may be required to support compliance with conditions or requirements of the law (<i>i.e. if regulated item, permit to import.</i>)

XIII. IMPORTATIONS PROCESSED BY THE MABUHAY LANE

R.A. No. 11534, Sec. 294(E)

IMPORTATION OF GOODS BY REGISTERED EXPORT ENTERPRISES

LEGAL BASIS	Section 294(E) in relation to Section 295(D) of the NIRC, as amended by Section 16 of RA 11534
IMPLEMENTING RULES AND REGULATIONS	IRR of Title XIII of R.A. 8424, otherwise known as NIRC of 1997, as amended by R.A. 11534 (CREATE Law)
GRANT	VAT Exempt
CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Signed and dated Import Bill of Lading/Air Waybill 4. Commercial Invoice (<i>Packing List, if applicable</i>) 5. Certificate of Registration from IPA with annexes/Terms and Conditions 6. Completely filled-out DOF-RO Form No. 155 (<i>if applicable</i>) 7. Authorization Letter (<i>if authorized representative</i>) 8. Other documents that may be required to support compliance with the law's conditions or requirements (<i>i.e. regulated item, permit to import</i>)

R.A. No. 11534, Sec. 294(D) and (E) (previously given under Article 39 (m), now under Article 39 (l) of EO 226, as amended by RA 7918)

IMPORTATION OF GOODS BY REGISTERED EXPORT ENTERPRISES

LEGAL BASIS	Section 294(D) and (E) of the NIRC, as amended by Section 16 of RA 11534
IMPLEMENTING RULES AND REGULATIONS	IRR of Title XIII of R.A. 8424, otherwise known as NIRC of 1997, as amended by R.A. 11534 (CREATE Law)
GRANT	VAT and Duty-Exempt
CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Signed and dated Import Bill of Lading/Air Waybill 3. Commercial Invoice (<i>Packing List, if applicable</i>) 4. Certificate of Authority to Import/Admission Entry issued by IPA 5. BOI Certificate of Local Non-Availability (<i>applicable only beginning 23 June 2022</i>) 6. Notarized Affidavit of End-Use/Ownership 7. Certificate of Registration from IPA with Annexes/Terms and Conditions 8. Authorization letter (<i>if authorized representative</i>) 9. Other documents that may be required to support compliance with conditions or requirements of the law (<i>i.e. if regulated item, permit to import.</i>)

XIII. IMPORTATIONS PROCESSED BY THE MABUHAY LANE

R.A. No. 11525, Sec. 11

IMPORTATION OF COVID-19 VACCINES

LEGAL BASIS	Section 11 of R.A. 11525
IMPLEMENTING RULES AND REGULATIONS	Joint Administrative Order No. 2021-0001 Revenue Regulations No. 01-2021

GRANT	VAT and Duty-Exempt
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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/Air Waybill
4. Commercial or Non-Commercial Invoice (e.g., *Proforma Invoice, Consignment Invoice, if available*) or equivalent document (*Statement of Value Invoice*)
5. Itemized packing list (*with indicate expiry dates for vaccines*)
6. Certificate of Product Registration or Approved Emergency Use Authorization (EUA) or Certificate of Compassionate Special Permit (CSP) issued by the Food and Drug Administration (FDA)
 - a) For private entities importing COVID-19 vaccines: Valid License to Operate as a Drug Importer issued by the FDA
 - b) For private entities and LGU importing COVID-19 vaccines: Multiparty agreement between the LGU/private entity, DOH and National Task Force Against COVID-19 (NTF)
8. Deed of Donation or Letter of Intent to Donate the Goods (*if donation*)
9. Notarized Deed of Acceptance by the designated donee (*if donation*)
10. Authorization Letter (*if authorized representative*)
11. Other documents that may be required to support compliance with the law's conditions or requirements (*i.e. regulated item, permit to import*)

R.A. No. 11534, Sec. 109(BB)(i)

IMPORTATION OF CAPITAL EQUIPMENT, SPARE PARTS AND RAW MATERIALS

LEGAL BASIS	Section 109(BB)(i) of R.A. No. 11534 (CREATE)
IMPLEMENTING RULES AND REGULATIONS	Revenue Regulations No. 4-2021

GRANT	VAT-Exempt
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CHECKLIST OF DOCUMENTARY REQUIREMENTS

1. Completely filled-out DOF-RO Form No. 91
2. Notarized Affidavit of End-Use/Ownership
3. Commercial or Non-Commercial Invoice or equivalent document
4. Itemized packing list
5. BOI Certificate of Local Non-Availability
6. Certified true copy of FDA License to Operate as manufacturer of PPEs
7. Authorization Letter (*if representative is filing on behalf of consignee*)
8. Authorization Letter (*if authorized representative*)
9. Other documents that may be required to support compliance with the law's conditions or requirements (*i.e. regulated item, permit to import*)

XIII. IMPORTATIONS PROCESSED BY THE MABUHAY LANE

R.A. No. 11534, Sec. 109(BB)(ii)

IMPORTATION OF COVID-19 VACCINES AND MEDICAL DEVICES FOR COVID-19 TREATMENT

LEGAL BASIS	Section 109(BB)(ii) of R.A. No. 11534 (CREATE)
IMPLEMENTING RULES AND REGULATIONS	Revenue Regulations No. 4-2021
GRANT	VAT-Exempt
CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none">1. Completely filled-out DOF-RO Form No. 912. Notarized Affidavit of End-Use/Ownership3. Signed and dated Import Bill of Lading/Air Waybill4. Commercial or Non-Commercial Invoice (e.g., <i>Proforma Invoice, Consignment Invoice, if available</i>) or equivalent document (<i>Statement of Value Invoice</i>)5. Itemized packing list (with indicate expiry dates for vaccines)6. Items to be imported should be approved by the Department of Health (DOH) or Food and Drug Administration (FDA) for COVID-19 use. In addition, the following should be submitted<ol style="list-style-type: none">a. Certificate of Product Registration or Approved Emergency Use Authorization (EUA) or Certificate of Compassionate Special Permit (CSP) issued by the Food and Drug Administration (FDA)b. For commercial importations of COVID-19 drugs and vaccines: Valid License to Operate as a Drug Importer issued by the FDAc. For COVID-19 medical devices: Import clearance from the FDA, copy of License to Operate (LTO) as Medical Device Importer/Distributor, and certificate of medical device registration or certificate of medical device notification (<i>whichever is applicable</i>)d. Included in the DOH list of prescription drugs and medical devices8. Deed of Donation or Letter of Intent to Donate the Goods (<i>if donation</i>)9. Notarized Deed of Acceptance by the designated donee (if donation)10. Authorization Letter (<i>if authorized representative</i>)11. Other documents that may be required to support compliance with the law's conditions or requirements (<i>i.e. regulated item, permit to import</i>)

XIII. IMPORTATIONS PROCESSED BY THE MABUHAY LANE

R.A. No. 11534, Sec. 109(BB)(iii)

IMPORTATION OF DRUGS FOR THE TREATMENT OF COVID-19, INCLUDING RAW MATERIALS DIRECTLY NECESSARY FOR THE PRODUCTION OF SUCH DRUGS

LEGAL BASIS	Section 109(BB)(iii) of R.A. No. 11534 (CREATE)
IMPLEMENTING RULES AND REGULATIONS	Revenue Regulations No. 4-2021
GRANT	VAT-Exempt
CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Signed and dated Import Bill of Lading/Air Waybill 4. Commercial or Non-Commercial Invoice (e.g., <i>Proforma Invoice, Consignment Invoice, if available</i>) or equivalent document (<i>Statement of Value Invoice</i>) 5. Itemized packing list (with indicate expiry dates for vaccines) 6. Items to be imported should be approved by the Department of Health (DOH) or Food and Drug Administration (FDA) for COVID-19 use. In addition, the following should be submitted <ol style="list-style-type: none"> a. Certificate of Product Registration or Approved Emergency Use Authorization (EUA) or Certificate of Compassionate Special Permit (CSP) issued by the Food and Drug Administration (FDA) b. For commercial importations of COVID-19 drugs and vaccines: Valid License to Operate as a Drug Importer issued by the FDA c. For COVID-19 medical devices: Import clearance from the FDA, copy of License to Operate (LTO) as Medical Device Importer/Distributor, and certificate of medical device registration or certificate of medical device notification (whichever is applicable) d. Included in the DOH list of prescription drugs and medical devices 8. Deed of Donation or Letter of Intent to Donate the Goods (<i>if donation</i>) 9. Notarized Deed of Acceptance by the designated donee (<i>if donation</i>) 10. Authorization Letter (<i>if authorized representative</i>) 11. Other documents that may be required to support compliance with the law's conditions or requirements (<i>i.e. regulated item, permit to import</i>)

Issuance of clearance to transfer previously imported goods duty/tax-free to exempt or non-exempt persons/entities

LEGAL BASIS	Section 107(B) and 131(A) of NIRC, as amended by R.A. No. 10963 (TRAIN Law) and Section 800 Par. 1 of the CMTA
IMPLEMENTING RULES AND REGULATIONS	Revenue Regulations No. 25-2003
CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. DFA approval to pay duties and taxes/dispose the tax exempt vehicle 3. Deed of Sale (<i>if not voluntary payment</i>) 4. BOC-Certificate of Payment 4. OR/CR of the vehicle 5. Authorization Letter (<i>if a representative is filing on behalf of consignee</i>)



XIII. IMPORTATIONS PROCESSED BY THE MABUHAY LANE

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

LEGAL BASIS	Sections 44(c) and 45(f) 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
IMPLEMENTING RULES AND REGULATIONS	Customs Administrative Order No. 6-2020
GRANT	VAT and Duty-Exempt
CHECKLIST OF DOCUMENTARY REQUIREMENTS	1. Completely filled-out DOF-RO Form No. 91 2. Indorsement from DFA 3. Note Verbale from DFA 4. Deed of Sale 5. OR/CR of the vehicle

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

LEGAL BASIS	Section 107(B) and 131(A) of NIRC, as amended by R.A. No. 10963 (TRAIN Law) and Section 800 Par. 1 of the CMTA
IMPLEMENTING RULES AND REGULATIONS	Revenue Regulations No. 25-2003
CHECKLIST OF DOCUMENTARY REQUIREMENTS	1. Completely filled-out DOF-RO Form No. 91 2. Indorsement from DFA 3. Note Verbale from DFA 4. Deed of Sale 5. OR/CR of the vehicle

Report of sale of vehicles previously imported by privileged owner

LEGAL BASIS	Section 107(B) and 131(A) of NIRC, as amended by R.A. No. 10963 (TRAIN Law) and Section 800 Par. 1 of the CMTA
IMPLEMENTING RULES AND REGULATIONS	Revenue Regulations No. 25-2003
CHECKLIST OF DOCUMENTARY REQUIREMENTS	1. Completely filled-out DOF-RO Form No. 91 2. Indorsement from DFA 3. Note Verbale from DFA 4. Deed of Sale 5. OR/CR of the vehicle

Request for exit clearance of household and personal effects as well as motor vehicle for privileged persons

CHECKLIST OF DOCUMENTARY REQUIREMENTS	1. Completely filled-out DOF-RO Form No. 91 2. Note Verbale from DFA 3. Indorsement from DFA 4. Deed of Sale 5. OR/CR of the vehicle
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XIII. IMPORTATIONS PROCESSED BY THE MABUHAY LANE

Request for VAT and Ad Valorem exemption on locally purchased vehicle

LEGAL BASIS	Sections 34(a) and (b) 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
IMPLEMENTING RULES AND REGULATIONS	Customs Administrative Order No. 6-2020
GRANT	VAT exempt
CHECKLIST OF DOCUMENTARY REQUIREMENTS	<ol style="list-style-type: none">1. Completely filled-out DOF-RO Form No. 912. Indorsement from DFA3. Note Verbale from DFA4. Commercial Invoice

XIV. FORMS AND TEMPLATES



Republic of the Philippines
DEPARTMENT OF FINANCE
 Roxas Boulevard, Manila

Revenue Office

DOF-RO-PR-001-FR-91 REV. 1

**APPLICATION FOR TAX AND/OR DUTY EXEMPTION
 ON IMPORTATIONS**

For DOF use only
 Application No.: _____
 Date Filed: _____
 Officer of the Day: _____

1. Consignee's Details

Applicant : _____
 Address : _____
 TIN : _____
 Contact Person: _____ Position: _____
 Telephone No.: _____ Registered Email: _____

2. Authorized Representative/Broker's Details

Name : _____ Sex : Male Female
 Position : _____ Company: _____
 Address : _____
 Telephone No.: _____ Registered Email: _____

3. Type of Application (Check (✓) box that apply)

New Refile

- Tax Exemption Indorsement (TEI)
- Amendment of TEI
- Cancellation of TEI
- Authority to import/prior approval
- Authority to pay duties and taxes on exempt vehicle
- Amended certificate of payment on imported exempt vehicle to a privileged buyer
- Clearance of the sale of aircraft from exempt to non-exempt entity
- Clearance to return/re-export the leased aircraft, gaming and telecom equipment, parts, etc.
- Clearance to transfer the operation/ownership or sale of aircraft from another exempt entity
- Exit clearance of vehicles/personal effects
- Report of destruction/turn-over of exempt vehicle
- Report of sale of exempt locally purchased vehicle to a privileged buyer
- VAT and ad valorem exemption of locally purchased vehicle
- Verification of payment of duties and/or taxes on imported or locally purchased exempt vehicle
- Others _____

4. Legal Basis: _____

5. Details of Shipment

Port of Discharge: _____
 B/L or AWB No.: _____
 B/L or AWB Date: _____
 Quantity per B/L or AWB: _____
 (no. of containers and no. of packages)

INVOICE NO. AND DATE	QUANTITY AND GOODS DESCRIPTION (copy as described in Commercial Invoice)	CURRENCY-VALUE

(Continue in another sheet if necessary)

Full Shipment Partial Shipment

NOTE: To be submitted in duplicate copy

FORMS



XIV. FORMS AND TEMPLATES

6. Schedule of Payment (Mabuhay Lane Only)

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

7. 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 acceptance of this filed application does not mean automatic approval and that the Revenue Office may conduct pre and post release inspection of said goods in line with its monitoring activities. Any finding of false, fraudulent, misleading, faulty, or inaccurate manifestation or representation made in relation to the application for tax/duty exemption herein shall be sufficient to nullify and void the grant, without prejudice to any legal action that this Department may pursue against the person/s responsible for such.

Signature over Printed Name
Date:

Guide on the Completion of DOF-RO 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 for tax exemption.

Box 1. Consignee's Details (register to use TES^{Li(e)})

For these purposes, a consignee means the importer on record who is applying for tax and/or duty exemption on imported goods which requires the use of the Tax Exemption System (TES^{Li(e)}). The name of the consignee may be a company or a person as reflected in the shipping documents. All required information should be provided. At any time during the evaluation of the application, the Department may require clarification or additional information from the applicant. In case the consignee is a corporation or organization, a contact person with access to technical information about the shipment shall be indicated.

Box 2. Authorized Representative/Brokers' Details (register to use TES^{Li(e)})

The name of the authorized representative (e.g. agent/broker) should be indicated if a person other than the importer on record will be transacting with the Revenue Office. A written authorization bearing the signatures of the applicant and authorized representative should also be submitted (authorization letter template downloadable at dof.gov.ph).

Box 3. Type of Application

Select and tick mark the appropriate box for type of application.

Box 4. Legal Basis

For the legal basis, kindly indicate the relevant law for the exemption.

Box 5. Details of Shipment

The quantity and description of the shipment should be sufficient for easy identification. If the shipment is more than twenty (20) items, the general description and total quantity of items should only be indicated.

Box 6. Schedule of Payment

The Schedule of Payment is applicable for Mabuhay Lane applications only. The filing fee is based on the value of importation as indicated in the import Invoice.

Box 7. Certification

By printing his/her name and affixing his/her signature, the applicant or consignee on record certifies that all information and enclosure(s) being submitted are true and correct. For importation of organizations or companies, the position/authority of the signatory should be indicated.

Box 8. Manner of Submission

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

XIV. FORMS AND TEMPLATES



Republic of the Philippines
DEPARTMENT OF FINANCE
 Roxas Boulevard, Manila

Revenue Office

DOF-RO-PR-001-FR-156 REV.0

IMPORTATION MONITORING SHEET

Import Authority/Contract/Agreement No.: _____

Date: _____

DESCRIPTION OF GOODS	BILL OF LADING/ AIR WAYBILL Number & Date	INVOICE/INDORSEMENT				RUNNING BALANCE*	REMARKS (Partial/Complete)
		Number & Date	Approved Quantity	Delivered Quantity	Amount		

NOTE:
 You may add/delete rows if necessary

Certified true and correct:

 Consignee/Applicant

Date: _____

FORMS



XIV. FORMS AND TEMPLATES

TEMPLATE

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

(Month DD 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) covered by AWB/BL No. _____

Dear **Sir/Madam**:

Please be informed that I, (name of consignee/responsible officer of the consignee), 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)

XIV. FORMS AND TEMPLATES

TEMPLATE

AFFIDAVIT OF END-USE

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

I, [name of consignee (for individual importer) or name of responsible officer of the consignee (for corporation)], of legal age, Filipino citizen, in my capacity as (position and name of company), with address/company address at _____ after having been duly sworn to in accordance with law, do hereby depose and say:

(1) That the consignee is the importer of the shipment consisting of _____ covered by AWB/BL No. _____ dated _____ and Invoice No. _____ dated _____ valued at _____.

(2) That the said shipment shall be used for (purpose based on the legal basis applied).

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

(4) That I am executing this affidavit to attest to the truth of the foregoing statements and the Department of Finance is not liable for any misdeclarations/misrepresentations in any of the documents presented/submitted to secure the tax and duty free release of the subject shipment which may be found upon investigation.

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 _____

Notary Public

NOTE: Additional statement may be added in the above enumerations to support the request for tax exemption (example: explanation on any discrepancy in item description, gross weight and other details in import/export documents).

XIV. FORMS AND TEMPLATES

TEMPLATE

AFFIDAVIT OF AMENDMENT

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

I, name of consignee (for individual importer) or name of responsible officer of the consignee (for corporation), of legal age, Filipino citizen, in my capacity as (position and name of company), with address/company address at _____ after having been duly sworn to in accordance with law, do hereby depose and say:

(1) That the consignee is the importer of the shipment consisting of _____ covered by AWB/BL No. _____ dated _____ and Invoice No. _____ dated _____ valued at _____.

(2) That a Tax Exemption Indorsement (TEI) dated _____ was issued for the release of the shipment pursuant to the provisions of _____ (legal basis).

(3) That we are applying for amendment of the TEI due to _____ (reason/justification).

(4) That in support of the request for amendment, we are submitting the following documents: 1) _____; 2) _____.

(5) That the amendment should read as follows:

FROM	TO

(6) That I am executing this affidavit to attest to the truth of the foregoing statements and the Department of Finance is not liable for any misdeclarations/misrepresentations in any of the documents presented/submitted to secure the tax and duty free release of the subject shipment which may be found upon investigation.

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 _____

Notary Public

**THIS MANUAL WAS REVISED BY THE REVENUE OFFICE (2022)
WITH THE SUPPORT OF
THE OFFICE OF THE SECRETARY AND UNDERSECRETARY OF THE
REVENUE OPERATIONS GROUP**