2026 CITIZEN'S CHARTER

DEPARTMENT OF FINANCE

FOREWORD

The Department of Finance (DOF) remains steadfast in upholding a public service environment where efficiency, transparency, and accountability are translated into concrete and measurable outcomes for every client. In a governance landscape that demands speed, clarity, and reliability, frontline services must continuously evolve to respond to the expectations of citizens, businesses, and partner institutions.

This 2026 Citizen's Charter affirms that responsibility by setting out clear service standards consistent with Republic Act No. 11032 and the continuing directive to simplify government transactions. More than a procedural reference, it reflects sustained institutional efforts to remove unnecessary requirements, shorten processing time, and ensure that every transaction is carried out with fairness, consistency, and professionalism.

As national reforms increasingly emphasize digital governance, process improvements within the DOF continue to focus on automation, interoperability, and accessible service platforms that reduce administrative burden and strengthen transparency. These measures support broader efforts to improve regulatory efficiency and make public services easier to navigate for all sectors.

At the same time, operational improvements are pursued with due regard to climate responsiveness, environmental responsibility, and energy conservation. Recognizing that sustainable operations are no longer merely a compliance requirement under quality standards, the DOF integrates these practices into its processes to advance resilient fiscal management, responsible use of resources, and future-ready governance ensuring that public service strengthens both economic growth and environmental stewardship for a *Bagong Pilipinas*.

FREDERICK D. GO
Secretary

I. Mandate:

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

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

II. Vision:

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

III. Mission:

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

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

IV. Service Pledge:

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

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

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

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

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

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

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

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

V. LIST OF SERVICES

Office	Page Number
Government Corporations and Investments Group (GCIG)	
External Services	
1. Granting of Approval on GOCC Requests to Open or Maintain an Account with Banks Other than the Authorized Government Depository Banks	23 - 26
Fiscal Policy and Monitoring Group (FPMG)	
Fiscal Policy and Planning Office (FPPO)	
External Service and Internal Service	
1. Provision of fiscal and macroeconomic indicators for stakeholders	28 - 29
Policy, Research and Liaison Office (PRLO)	
External and Internal Service	
1. Request for Comments / Position Paper	31 - 32
2. Request for Legislative Information	33 - 34
3. Conduct of lecture for Visiting Students	35 - 36
International Finance Group (IFG)	
International Finance Operations Office (IFOO)	
External Service	
1. Provision of Technical Guidance on Foreign Funded Project	38 - 39
International Finance Policy Office (IFPO)	
External Services	
1. Provision of Technical Guidance (Position, Comments, Inputs, and Recommendation) on Finance-Related Concerns	41 - 47
Information Management Service (IMS)	
Internal Services	
1. Request for Documentation and Creative Materials used by DOF offices	49 - 50

Office	Page Number
Policy Development and Management Services Group (PDMSG)	
Central Administration Office (CAO)	
External and Internal Services	
1. Borrowing of Records	52
2. Issuance of Certified Copy and Photocopy of Current Records	53 -54
3. Issuance of Certified Copy and Photocopy of Non-Current Records	55 -56
4. Collection of Payment and Issuance of Official Receipt	57
5. Issuance of Job Request Form	58 - 59
6. Request for Vehicle Reservation through Vehicle Reservation System (VRS)	60 - 61
7. Issuance of Certificate of Employment and Service Record	62 - 63
8. Issuance of Certificate of Last Salary and Benefit	64 - 65
9. Issuance of Medical Certificate for New Employees	66 - 67
10. Issuance of Medical Certificate for Rehabilitation Leave	68 - 69
11. Issuance of Various Medical Certificates	70 - 72
12. Issuance of Travel Authority (TA) and Endorsement to DFA/OP (OBs, AAs, and supervised GFIs)	73 - 75
13. Issuance of Personal Travel Authority	76 - 80
14. Procurement of Goods through Competitive Bidding	81 - 84
Central Financial Management Office (CFMO)	
External and Internal Services	
1. Issuance of Certificate of Compensation Payment/Tax Withheld to Employees and Remitted to BIR.	86
2. Issuance of Tax Certificates on Tax Deducted from Suppliers and Remitted to BIR	87
3. Issuance of Certificate of No Unliquidated Cash Advance	88
4. Actual Inspection of Delivered Items	89 -90
Central Management Information Office (CMIO)	
Internal Services	
1. Request for User Account Management Service	92 - 93
2. Request for Back-up and Recovery	94 - 95
3. Request for ICT Equipment Management	96 - 97

Office	Page Number
4. Request for Database Administration Service	98 - 99
5. Request for Information and Communication Technologies (ICT) Assistance for Meetings/Events	100 - 101
6. Request for Network Connectivity	102 - 103
7. Request for Enhancement of Existing ICT Projects	104 - 105
Revenue Operations Group (ROG)	
External Services	
1. Appeal of Denial of Accreditation and Registration as Tax Agents/Practitioners with respect to Their Tax Practice and Representation under Section 6(G) of the National Internal Revenue Code	107 - 109
2. Petition for Reconsideration of Suspension/Cancellation of Accreditation and Registration as Tax Agents/Practitioners with respect to Their Tax Practice and Representation under Section 6(G) of the National Internal Revenue Code	110 - 112
3. Review of Rulings of Commissioner of Internal Revenue	113 - 115
4. Automatic Review of Actions of the Commissioner of Customs	116 - 117
5. Provision of Technical Guidance (Position, Comments, Inputs, Recommendations) on Tax and Customs Policy Administration matters (G to G)	118 - 119
6. Provision of Technical Guidance (Position, Comments, Inputs, Recommendations) on Tax and Customs Policy Administration matters (G to C)	120 - 121
Revenue Office (RO)	
External Services	
1. One-Time Registration in the enhanced Tax Exemption System Lite (e-TES^{Lite}) required for all first-time applicants.	123 - 124
2. Granting of Tax Exemption on Importations	
Customs and Tariff Division (CTD)	
1. Importations covered by R.A. No. 10863, Sec. 800 (CMTA)	
a. R.A. No. 10863 Sec. 800(b) *Equipment for use in salvage of vessels*	125 - 129
b. R.A. No. 10863 Sec. 800(b) *Equipment for use in salvage of aircrafts*	130 - 134
c. R.A. No. 10863 Sec. 800(c) *Cost of repairs of vessels*	135 - 139

Office	Page Number
d. R.A. No. 10863 Sec. 800(c) *Cost of repairs of aircrafts*	140 - 144
e. R.A. No. 10863 Sec. 800(d) *Goods for repair, processing, or reconditioning and for subsequent re-exportation*	145 - 149
f. R.A. No. 10863, Sec. 800(e) *Medals, badges, cups, and other small goods bestowed as trophies or prizes*	150 - 154
g. R.A. No. 10863 Sec. 800(j) *Goods for public entertainment and display in public expositions*	155 - 159
h. R.A. No. 10863 Sec. 800(j) *Technical and Scientific Films*	160 - 164
i. R.A. No. 10863, Sec. 800(k) *Goods for making or recording motion picture films*	165 - 169
j. R.A. No. 10863, Sec. 800(k) *Photographic and cinematographic films*	170 - 174
k. R.A. No. 10863, Sec. 800(n) *Containers, holders, and other receptacles for export of locally-manufactured goods*	175 - 179
l. R.A No. 10863, Sec. 800(p) *Recovered goods and salvage of vessels*	180 - 184
m. R.A. No. 10863, Sec. 800(r) *Non-commercial samples*	185 - 189
n. R.A. No. 10863, Sec. 800(r) *Commercial samples*	190 - 194
o. R.A. No. 10863, Sec. 800(u) *Goods previously exported and subsequently imported*	195 - 199
p. R.A. No. 10863, Sec. 800(w) *Machineries and equipment, etc. of new mines and old mines*	200 - 204
q. R.A. No. 10863, Sec. 800(w) *Aircrafts, spare parts and accessories thereof imported by Agro-Industrial Companies*	205 - 209
r. R.A. No. 10863, Sec. 800(x) *Spare parts of vessels or aircrafts engaged in foreign trade*	210 - 214
s. R.A. No.10863, Sec. 800(y) *Goods exported for repair, processing, or reconditioning and subsequently re-imported*	215 - 219
t. R.A. No.10863, Sec. 800(z) *Trailer chassis*	220 - 224
2. Granting of Tax Exemption on Importations of Airline Companies with Congressional Franchise	
a. R.A. No. 10863, Sec. 800(v) *Aircraft, parts, supplies, ground equipment, etc. of scheduled airlines operating with congressional franchise*	225 - 229

Office	Page Number
b. **R.A. No. 10863, Sec. 800(v) – Duty Free** *Aircraft, engine, equipment, machinery, spare parts, and other such goods imported by and for the use of scheduled airlines with Congressional franchise* **R.A. No. 10963, Sec. 109(T) – VAT Free** *Sale, importation, or lease of aircraft, including engine, equipment and spare parts thereof. For domestic or international transport operations*	230 - 234
c. **R.A. No. 10863, Sec. 800(v) - Duty Free** *Commissary and catering supplies, aviation gas, fuel and oil, whether crude or refined except when directly or indirectly used for domestic operations and such supplies imported by and for the use of scheduled airlines with Congressional franchise* **R.A. No. 10963, Sec. 109(U) – VAT Free** *Fuel, goods, and supplies by persons engaged in international air transport operations*	235 - 239
3. Granting of Tax Exemption on Importations of Airline Companies with Congressional Franchise pursuant to Office Order No. 193.2023	
a. **R.A. No. 10863, Sec. 800(v)** *Aircraft, parts, supplies, ground equipment, etc. of scheduled airlines operating with congressional franchise*	240 - 244
b. **R.A. No. 10863, Sec. 800(v) – Duty Free** *Aircraft, engine, equipment, machinery, spare parts, and other such goods imported by and for the use of scheduled airlines with Congressional franchise* **R.A. No. 10963, Sec. 109(T) – VAT Free** *Sale, importation, or lease of aircraft, including engine, equipment and spare parts thereof. For domestic or international transport operations*	245 - 249
c. **R.A. No. 10863, Sec. 800(v) - Duty Free** *Commissary and catering supplies, aviation gas, fuel and oil, whether crude or refined except when directly or indirectly used for domestic operations and such supplies imported by and for the use of scheduled airlines with Congressional franchise* **R.A. No. 10963, Sec. 109(U) – VAT Free** *Fuel, goods, and supplies by persons engaged in international air transport operations*	250 - 254
4. Granting of Tax Exemption on Importations of Domestic Shipping Lines and Airline Companies without Congressional Franchise	
a. **R.A. No. 10963, Sec. 109(T) – VAT FREE** *Sale, Importations or lease of passenger or cargo vessels, including engine, equipment and spare parts*	255 - 259

Office	Page Number
b. **R.A. No. 10963, Sec. 109(T) – VAT Free** *Sale, importation or lease of aircraft, including engine, equipment and spare parts*	260 - 264
c. **R.A. No. 10963, Sec. 109(U) – VAT Free** *Fuel, goods and supplies used for international air transport operations*	265 - 269
d. **R.A. No. 10963, Sec. 109(U) – VAT Free** *Fuel, goods, and supplies used for international shipping*	270 - 274
5. Granting of Tax Exemption on Importations by Telecommunication Companies with Congressional Franchise	
R.A. No. 4540, Sec. 3(a) as amended by R.A. No. 7229 *Equipment and machineries, and spare parts necessary in the operations of Globe Telecom, Inc.*	275 - 279
6. Granting of Tax Exemption on Importations of Philippine Amusement and Gaming Corporation (PAGCOR)	
P.D. No. 1869, Sec. 13(1) *Gaming equipment and/or paraphernalia necessary in the operations of Philippine Amusement and Gaming Corporation (PAGCOR)*	280 - 284
7. Granting of Tax Exemption on Importations of San Miguel Aerocity, Inc. Franchise	
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*	285 - 289
8. Issuance of clearance to transfer previously imported duty/tax free goods	
a. **R.A. No. 10863, Sec. 800(v) and RA No. 10963, Sec. 109(T)** *Clearance to transfer of operation/ownership of aircraft from exempt to another exempt entity*	290 - 294
b. **R.A. No. 10863, Sec. 800(par. 1) and R.A. No. 10963, Sec. 107(B)** *Clearance of the sale of aircraft from exempt to non-exempt entity*	295 - 299
c. **R.A. No. 10863, Sec. 800 (par. 1) and R. A. No. 10963, Sec. 107(B)** *Clearance to return/re-export the leased aircraft, gaming equipment, and paraphernalia, and telecommunications equipment, parts, and accessories*	300 - 304

Office	Page Number
Internal Revenue Division (IRD)	
1. Diplomatic Importations	
a. Section 800 (1) of R.A. 10863 (CMTA) and Section 109(k) of the NIRC, as amended *Diplomatic goods and vehicles 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.*	305 - 308
2. Importations under International Agreements	
a. Article 24 of the Convention on International Civil Aviation (Chicago Convention of 1944), and Clause 4.38, 4.41, and 4.45 of Annex 9, Facilitation (Fifteenth Edition) *Stores and commissary supplies, ground and security equipment, component parts, instructional materials, training aids, stores, and airline documents of airlines of International Civil Aviation Organization (ICAO) member countries.*	309 - 313
b. Section 9(a), (b), (c), 19(f) and 21 of the Convention on the Privileges and Immunities of the Specialized Agencies of the United Nations *Goods for official use of UN specialized agencies and household goods and personal effects of executive head and its officials.*	314 - 317
3. Importations under Bilateral Agreements	
a. Article 6(b), Agreement between the Government of the Philippines and the Asian Productivity Organization (APO) *Printing supplies, materials, and equipment for the production operations of the APO production unit.*	318 - 321
b. Article VIII D (4), I.2 and 3 of the Host Country Agreement between Government of the Republic of the Philippines and the ASEAN Centre for Biodiversity (ACB) *Goods for the official use of the ASEAN Centre for Biodiversity and furniture, personal effects, and other goods of the ACB executive director, non-Filipino officers, staff, and consultants.*	322 - 327
c. Article IV, Sections 21, 24, and 26 of the Agreement between the Republic of the Philippines and the International Center for Living and Aquatic Resources Management to establish the Office of the Worldfish Center in the Philippines *Official goods, personal effects, and furniture of non-Filipino personnel of the office of the WorldFish Center in the Philippines.*	322 - 327

Office	Page Number
d. Article 2(2), 2(5), 3(1) and 5(3)(g), of the Headquarters Agreement between the Government of the Republic of the Philippines (GOP) and the International Committee of the Red Cross (ICRC) *Goods and motor vehicles for official use, relief supplies, property, furniture, effects, and household equipment of the ICRC and its non-Filipino delegates and alien employees.*	322 - 327
e. Article 4(5) and 5(3) of the Agreement between the Republic of the Philippines and Federal Republic of Germany concerning Technical Cooperation *Articles for German technical cooperation projects, personal effects and motor vehicles of German experts, teachers and technicians and their families*	322 - 327
f. Article VI.1(b), IX. 1(1), 2(1), XI.2.1(b) and 2.2(a) 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 *Luggage, personal effects, household effects consumer goods and motor vehicle of JICA experts, members of the missions and senior volunteers JICA office representative, staff and their families, importation of technical cooperation equipment, machinery and materials provided by Japan International Cooperation Agency (JICA) to the GOP and for the use of the experts, members of the missions and senior volunteers and Importation of equipment, machinery materials and motor vehicles of the JICA office.*	322 - 327
g. Article VII (5) of the Agreement between Japan and the Republic of the Philippines *Concerning the Facilitation Access and Cooperation Between the Self-Defense Forces of Japan and the Armed Forces of the Philippines*	322 - 327
h. 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 *Equipment, materials, motor vehicles, provisions, and supplies, bullets, ammunition and explosives devices, fuel, oil, and lubricants for the official use of Australian Visiting Forces and its civilian components*	322 - 327

Office	Page Number
i. **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** *Equipment, materials and supplies, personal baggage, personal effects, and other property of US visiting forces and its personnel.*	322 - 327
j. **Article XI(2)(a)(b) of the Agreement Between the Government of the Philippines and the Southeast Asian Ministers of Education Organization Regarding the Temporary Operation of the SEAMEO Regional Centre for Educational Innovation and Technology (INNOTECH)** *Equipment, commodities, articles, documents, material, and official vehicles of SEAMEO-INNOTECH*	323 - 327
k. **Article VI (A) of the Agreement between the United Nations Children's Fund (UNICEF) and the Government of the Philippines** *Assets and property of the UNICEF*	323 - 327
l. **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** *Food, clothing, medicine, and other relief and rehabilitation supplies and equipment of US voluntary relief and rehabilitation agencies.*	323 - 327
m. **Section 11(a), (b), (c) and Section 22(f), (g) of the Host Agreement between the Philippine Government and the World Health Organization** *Motor vehicle, furniture, and personal effects assets, property, medical supplies, any other goods or articles, and publications of the WHO and its official*	323 - 327
n. **Article III and Article IV(2)(a)(b) of the Memorandum of Agreement between the Government of the Republic of the Philippines and the World Organization of the Scout Movement.** *Household goods, personal effects, and motor vehicles of the WOSM Regional executive commissioner and Deputy regional executive commissioner and goods for official use of the WOSM*	323 - 327

Office	Page Number
o. **Article 3 (1) (3) and 4 of the Cooperation Agreement between the Government of the Republic of the Philippines and the International Organization for Migration** *Goods and motor vehicle of the International Organization for Migration and its director, deputy director-general, and staff.*	323 - 327
p. **Article 9(2)(a), (b) and (c) of the Air Transport Agreement concluded between the Governments of the Philippines and the United States of America** *Aircraft stores, ground equipment, engines, spare parts, fuel, lubricants and consumable technical supplies of US designated airlines*	328 - 332
q. **Article 5(3) of the Air Services Agreement Between the Government of Japan and the Government of the Republic of the Philippines** *Fuel, lubricating oils, spare parts,* *regular equipment and aircraft stores of Japanese designated airlines*	328 - 332
r. **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)** *Equipment, commodities, articles, documents, material and official vehicles of SEAMEO-INNOTECH, and furniture, personal effects and motor vehicle of the acting centre director and the non-Filipino officers and staff members of the SEAMEO-INNOTECH.*	333 - 337
4. Importation of Government Agencies and Instrumentalities	
a. **Section 19 of R.A. 6847 (The Philippines Sports Commission Act), as amended by Section 86(c) of R.A. 10963 (TRAIN Law)** *Sportswear, equipment, supplies, instruments, and materials of PSC, including a donation to the Philippine Olympic Committee, and through the commission, to the various national sports associations.*	338 - 342
b. **Section 382 of R.A. 7160 (The Local Government Code of 1991)** *Heavy equipment and machineries for the construction, improvement, repair, maintenance of roads, bridges as well as garbage trucks, fire trucks, and other similar equipment of Local Government Units (LGUs)*	343 - 347
c. **Section 42(b) of R.A.7277 (Magna Carta for Disabled Persons)** *Goods donated to a government agency or an organization engaged in the rehabilitation of disabled persons*	348 - 352

Office	Page Number
d. Section 21 of R.A. 7306, (Charter of the People's Television Network, Inc.), as amended by Section 86(f) of R.A.10963 (TRAIN Law) *Broadcast equipment, apparatus, and materials to be used in the operation the People's Television Network, Incorporated*	353 - 357
e. Section 14 of R.A. 7354, as amended by Section 86(g) of R.A. 10963 (TRAIN LAW) *Postal Equipment, Machineries, Spare Parts and Supplies*	358 - 361
f. Section 126 of R.A. 7653 (The New Central Bank Act), as amended by Section 86(m) of R.A. 10963 (TRAIN Law) *Notes and coins, gold and other metals, and equipment needed for banknote production, minting of coins, metal refining, and other security printing operations of the Bangko Sentral ng Pilipinas*	362 - 365
g. Section 18 of R.A. 7884 (National Dairy Authority Act of 1995), as amended by Section 86(o) of R.A. 10963 (TRAIN Law) *Dairy animals, veterinary and other supplies, other farm inputs, dairy equipment and machineries, including its spare parts imported by NDA for distribution to dairy cooperatives*	366 - 370
h. Section 16 of R.A. 8282 (Social Security Law), as amended by Section 86(q) of R.A. 10963 (TRAIN Law) *Supplies, equipment, papers, and documents of the Social Security System (SSS)*	371 - 374
i. Section 39 of R.A. 8291 (The Government Service Insurance System Act of 1997), as amended by Section 86(r) of R.A. 10963 (TRAIN Law) *Assets of the GSIS*	375 - 378
j. Section 4(f) of R.A. 8292, as amended by Section 86(s) of R.A. 10963 (TRAIN Law) *Supplies, materials, and equipment of State Universities / Colleges*	379 - 383
k. Section 21 (a) and (c) of R.A. 11333 (National Museum Act of the Philippines) *Scientific, philosophical, historical, and cultural books, supplies, and materials of the National Museum*	384 - 387
l. 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) *Equipment, machinery and spare parts donated to local government units, enterprises or private entities, and non-governmental organizations for Solid Waste Management Programs*	388 - 392

Office	Page Number
m. Section 26(3) of R.A. 9275 (The Philippine Clean Water Act of 2004), as amended by Section 86(ss) of R.A. 10963 (TRAIN Law) *Goods donated to Local Government Units, water districts, local water utilities, enterprises, or private entities and individuals for water quality management programs*	393 - 397
n. Section 16(a) of R.A. No. 9497 (Civil Aviation Authority Act of 2000), as amended by Section 86(bb) of R.A. 10963 (TRAIN Law) *Equipment, machineries, spare parts, accessories, and other materials including supplies of the Civil Aviation Authority of the Philippines (CAAP)*	398 - 402
o. Section 25(a) and (c) of R.A. 9500 (The University of the Philippines Charter of 2008), as amended by Section 86 of R.A. 10963 (TRAIN Law) *Assets, books, supplies, and materials of the University of the Philippines*	403 - 407
p. Section 10 of R.A. 9369 (An Act amending RA 8436 Entitled: An Act authorizing the Commission on Elections to use an automated election system, x x x) *Election equipment, materials, software, and supplies of COMELEC*	408 - 411
q. Section 23 of R.A.10086, as amended by Section 86(gg) of R.A. 10963 (Strengthening Peoples' Nationalism Through Philippine History Act) *Scientific, philosophical, historical, and cultural books, supplies, and materials of the National Historical Commission of the Philippines (NHCP)*	412 - 416
r. Section 17 of R.A. 7898, as amended by R.A. 10349 (An Act Amending Republic Act No. 7898 Establishing the Revised AFP Modernization Program and for other Purposes), as amended by Section 86(ii) of R.A.10963 (TRAIN LAW) *Weapons, equipment and ammunition of the Armed Forces of the Philippines (AFP)*	417 - 421
s. Section 15(a) of R.A. 12314, (General Appropriations Act for the Fiscal Year 2026) *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.*	422 - 426
t. Section 15(b) of R.A. 12314, (General Appropriations Act for the Fiscal Year 2025) *Importation of the Department of National Defense, Philippine National Police, Bureau of Fire Protection, Philippine Coast*	427 - 431

Office	Page Number
Guard and the National Coast Watch Center, special hospitals, specialty hospitals, DOH-retained hospitals, SUCs hospitals on importation of health equipment, Office of the President on donation of electric vehicles.	
u. Section 21 of R.A. 7356 (Law Creating the National Commission for Culture and the Arts), as amended by Section 86(i) of R.A. 10963 (TRAIN Law) *Materials of the NCCA for the use of Filipino artists*	432 - 435
5. Importations of intergovernmental bodies, organizations, and non-governmental entities	
a. Section 39(a)(2)(b) of P.D. 269 (An Act Creating the National Electrification Administration), as amended by Section 109 of R.A. 9337 *Equipment, machineries and spare parts of NEA registered electric cooperatives*	436 - 440
b. Section 1 of P.D. 292 (Defining the Status of, and Authorizing the Grant of Tax Exemption and other Privileges to the Aquaculture Department of the Southeast Asian Fisheries Development Center in the Philippines) *Goods for official and personal use of SEAFDEC aquaculture department and its foreign personnel*	441 - 445
c. Section 1 of P.D. 1171 (Providing Certain Tax Exemptions to the Southeast Asian Regional Center for Graduate Study and Research in Agriculture and for Other Purposes) *Goods for official and personal use of Southeast Asian Regional Center for Graduate Study and Research in Agriculture*	446 - 449
d. Sec. 2 of P.D. 1362 (Allowing Radio Broadcasting and Television Stations to Import Radio or Television Equipment, Spare Parts and Allied Technical and Program Materials, x x x Subject to Certain Conditions) *Radio or television equipment, spare parts, and allied technical and program materials of radio broadcasting, cable, and television stations*	450 - 454
e. Article 5(1), (4) and 9(4)(e) of P.D. 1620 (Granting to the International Rice Research Institute the Status, Prerogatives, Privileges, and Immunities of an International Organization) *Official goods, personal and household effects of International Rice Research Institute, its non-Filipino personnel*	455 - 458
f. Section 1 of R.A. 3676 (An Act Exempting the Ramon Magsaysay Award Foundation from the Payment of Taxes and Fees, Whether National or Local, as well as Constructions, Gifts and Donations Given Thereto) *Goods of the Ramon Magsaysay Award Foundation*	459 - 462

Office	Page Number
g. **Section 242 of P.D. 442, (Labor Code of the Philippines), as amended by Section 17 of R.A. 6715** *Goods received by legitimate labor organizations from fraternal and similar organizations*	463 - 467
h. **Section 8(d) of R.A. 7278, (An Act to Create a Public Corporation to be Known as the Boy Scouts of the Philippines), as amended by Section 86(d) of R.A. 10963 (TRAIN Law)** *Goods donated to the Boy Scouts of the Philippines*	468 - 471
i. **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)** *Goods of the Filipino inventors for the development and commercialization of technologies*	472 - 475
j. **Section 18 of R.A. 7686 (The Dual Tech Training System Act of 1994)** *Essential equipment, apparatus, and materials of government dual training educational institutions accredited by the Technical Education and Skills Development Authority (TESDA)*	476 - 479
k. **Section 18 of R.A. 7686 (The Dual Tech Training System Act of 1994)** *Essential equipment, apparatus and materials of private dual training educational institutions accredited by the Technical Education And Skills Development Authority (TESDA)*	480 - 484
l. **Section 9 of R.A. 9511 (An Act Granting the National Grid Corporation of the Philippines a Franchise, x x x), as amended by Section 86(bbb) of RA No. 10963 (TRAIN Law)** *Equipment, machinery, spare parts, and supplies of the National Grid Corporation of the Philippines (NGCP)*	485 - 489
m. **Article 61 of R.A. 9520 (Philippine Cooperative Code of 2008)** *Machineries, equipment, and spare parts of Cooperative Development Authority (CDA) registered cooperatives*	490 - 494
n. **Section 5(c) of R.A. 10072 (The Philippine Red Cross Act of 2009)** *Goods of the Philippine Red Cross (PRC)*	495 - 498
o. **Section 11 (b) and (c) of R.A. 10073 (GSP Charter of 2009)** *Goods purchased by or donated to the Girl Scouts of the Philippines (GSP)*	499 - 502
6. Foreign Donations	
a. **Section 800 of the last clause of the last paragraph of R.A. No. 10863 (CMTA)**	503 - 507

Office	Page Number
Donation of goods endorsed by the National Economic Development Authority (NEDA) in the interest of National Economic Development	
7. Granting of Tax Exemption on the Importations by Foreign Embassies and International Organizations file through Online Filing	508 - 511
Mabuhay Lane	
1. Granting of tax exemption on donation of previously imported capital equipment, raw materials, spare parts or accessories to be made by Investment Promotions Agency (IPA)-registered enterprises to TESDA, state universities and colleges (SUCs), DepEd and/or CHED-accredited schools	
a. Section 294 in relation to Section 295(C)(e) of R.A. 11534 (CREATE) Donation of capital equipment, raw materials, spare parts, or accessories by IPA-registered enterprises to TESDA, SUCs, DepEd and/or CHED accredited schools	512 - 517
2. Importation of Investment Promotions Agency (IPA) Registered Firms	
a. Section 294 (D) in relation to Section 295(C) of the NIRC, as amended by Section 16 of RA 11534 (CREATE Law) *Capital equipment, spare parts and accessories imported by BOI registered new and expanding enterprises*	518 - 523
b. FIRB Resolution No. 026-22 as clarified in the FIRB Resolution No. 033-22 *Laptops, Desktops, and Other IT Peripherals by IT-BPM RBE Transferees*	524 - 528
c. Section 294 (D) and (E) of the NIRC, as amended by Section 16 R.A. 11534 of (CREATE Law) *Spare parts by BOI registered firms*	529 - 534
d. Sec. 294 (E) in relation to Section 295(D) of the NIRC, as amended by Section 16 of RA 11534 (CREATE Law) Goods imported by IPA registered export enterprises	535 - 539
e. E.O. No. 226, Sec. 39(f) *Capital equipment with accessories consigned to BOI registered firms*	540 - 544
3. Importation of Energy, Petroleum, Coal, and Renewable Energy Firms	
a. P.D. No. 87, Sec. 12(b) *Machinery, equipment, spare parts, and all materials required for Indigenous petroleum operations*	545 - 550

Office	Page Number
b. **P.D. No. 972 Sec. 16 (b)** *Machinery, equipment, spare parts, and all materials required for coal developers*	551 - 555
c. **R.A. No. 9513, Sec. 15(b), and Sec. 21(a)** *Components, parts, and materials for the manufacture and/or fabrication of RE equipment and components*	556 - 560
4. Importation of Completely Built Units of Electric Vehicles	
a. **Sec. 24(b) par. 1 of R.A. No. 11697 in relation to Executive Order No. 12** *Completely built units of electric vehicles*	561 - 566
b. **Sec. 24(b) par. 2 of R.A. No. 11697** *Completely built units of charging stations*	567 - 571
c. **Sec. 24(b) par. 3 of R.A. No. 11697 in relation to Sec. 294(D) of R.A. 11534 (CREATE)** *Capital equipment and components used in the manufacture or assembly of EVs and construction or installation of charging stations*	572 - 577
5. Importation of Educational Institutions	
Sec. 4(3), Article 14 of the 1987 Philippine Constitution *Non-stock, non-profit educational institutions*	578 - 583
6. Importation of Asian Development Bank	
a. **Agreement Between the Asian Development Bank and the Government of the Republic of the Philippines Regarding the Headquarters of the Asian Development Bank, Secs. 34, 44 and 45 and R.A. No. 10963, Sec. 109(k)** *Goods, articles, including motor vehicles, spare parts, and publications, used exclusively by the Asian Development Bank (ADB) its officers, and staff*	584 - 587
Importation of Asian Development Bank filed through ONLINE	
b. **Agreement Between the Asian Development Bank and The Government of the Republic of the Philippines regarding the Headquarters of the Asian Development Bank, Secs. 34, 44 and 45 and R.A. No. 10963, Sec. 109(k)** *Goods, articles, including motor vehicles, spare parts, and publications, used exclusively by the Asian Development Bank (ADB) its officers, and staff*	588 - 591
7. Importation of Personal Effects and Household Goods and/or one (1) Motor Vehicle	
a. **E.O. No. 1037, Sec. 39(e)** *Household furniture of Philippine Retirement Authority retirees*	592 - 597

Office	Page Number
b. R.A. No. 10863, Sec. 800(f) and R.A. No. 10963, Sec. 109(c) *Household goods and personal effects of Overseas Filipino Workers or Filipino Balikbayan*	598 - 602
c. E.O. No. 1037, Sec. 39(e), R.A. No. 10863, Sec. 800(q) *Coffins, urns, personal effects, and household goods of deceased person*	603 - 607
d. R.A. No. 7157, Sec. 81 *Importation of household goods and personal effects including one (1) used motor car of DFA officers, staff, employees, and attachés of other government agencies*	608 - 612
e. R.A. No. 10863, Sec. 800(i) and R.A. No. 10963, Sec. 109(d) *Household goods and personal effects of persons coming to settle in the Philippines or Filipinos and/or their families and descendants who are now residents or citizens of other countries*	613 - 617
f. Section V, Article 62 of R.A. 8756 in relation to Section 105(h) of the TCCP, amended (R.A. No. 10863, Sec. 800(i) and R.A. No. 10963, Sec. 109(D) *Household goods and personal effects of an alien executive of the regional or area headquarters and regional operating headquarters of a multinational company*	618 - 622
g. Chapter 1, Section 10 of R.A. 7916, in relation to R.A. No. 10863, Sec. 800(i) and R.A. No. 10963, Sec. 109(D) *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)*	623 - 628
h. R.A. No. 10863, Sec. 800(h) *Personal effects and household goods of foreigners with tourist visa or consultants of the government*	629 - 634
i. R.A. No. 11035, Sec. 7(c)(2)(iv) and (v) *Personal effects, household goods, professional equipment, instruments and materials and one (1) motor vehicle of the Balik Scientist Law*	635 - 640
8. Importation of Books, Newspaper, Magazine, Review, or Bulletin or Any Such Educational Reading Materials Covered by the UNESCO Agreement including Digital or Electronic Format Thereof	
a. R.A. No. 10963, Sec. 109(R) *Books, magazines, journal, reviews or bulletin or any such educational reading materials covered by the UNESCO Agreement including digital or electronic format thereof*	641 - 646

Office	Page Number
b. **R.A. No. 10863, Sec. 800(t) and R.A. No. 10963, Sec. 109(r)** *Books or publication the Koran, Ahadith, and other religious books (Printed Books)*	647 - 651
c. **R.A. No. 8047, Sec. 12** *Books or raw materials to be used in book publishing*	652 - 656
d. **Article 1(a) & (b) of the Florence Agreement Annexes (A-E) and R.A. No. 10963, Sec. 109(R)** *Books, documents, educational, scientific, and cultural materials*	657 - 661
9. Importation of fertilizers, breeding stocks, and ingredients for making feeds, etc.	
a. **R.A. No. 10963, Sec. 109(B)** *Fertilizers, seeds, seedlings, and fingerlings; fish, prawn, livestock and poultry feeds, including ingredients, whether locally produced or imported, used in the manufacture of finished feeds*	662 - 666
10. Importation of donated equipment, instruments, and materials to DOST	
a. **R.A. No. 11035, Sec. 6(e)** *Donated equipment, instruments, and materials to DOST*	667 - 671
11. Importation of Agriculture and Marine products	
a. **R.A. No. 10963, Section 109(B) in relation to the Agreement Establishing the Asean-Australia-New Zealand Free Trade (AANZFTA)** *Agricultural and marine food products in their original state livestock and poultry; breeding stocks and genetic materials*	672 - 676
12. Importation of Relief Consignment	
a. **R.A. 10863, Section 121** *Goods such as food, medicine, equipment and materials for shelter, donated or leased to government institutions and accredited private entities for free distribution or use of victims of calamities.*	677 - 682
13. Importation of Donated Goods to the Philippine Government	
a. **Section 800(m) of R.A. 10863 (CMTA)** Donation of goods to the Philippine government or any registered relief organization for free distribution to the needy	683 - 688
14. Authority to pay duties and taxes on exempt goods including Vehicles	
a. **R.A. 10963, Sec. 107(B) and 131(A) of the NIRC, as amended by Sec. 800 par. 1 of the CMTA** *Authority to pay duties and taxes on exempt goods including vehicles*	689 - 692
15. Importations of Stores for Consumption and Stores to be taken away	
a. **Section 820 of R.A. 10863** Importations of stores for consumption and stores to be taken away	693 - 697

Government Corporations and Investments Group (GCIG)
Corporate Operations Office (COO)

External Services

1. Granting of Approval on GOCC Requests to Open or Maintain an Account with Banks Other than the Authorized Government Depository Banks

This refers to the evaluation of requests of GOCCs, including local water districts, to open or maintain account/s with banks other than the authorized government depository banks (AGDBs) pursuant to Department of Finance Circular (DC) No. 002.2022, as amended by DC No. 004.2024.

Office or Division:	Corporate Operations Office (COO)~~,~~ Central Records and Management Division (CRMD)
Classification:	Highly Technical Transaction
Type of Transaction:	G2G-Government-to-Government
Who may avail:	Government-Owned or-Controlled Corporations (GOCCs)

Checklist of Requirements	Where to Secure
1. One (1) Original letter of request addressed to the Secretary / Undersecretary / Assistant Secretary of Finance, signed by the head of the requesting GOCC or its duly designated officer, indicating the following: a. Terms of the deposit b. Purpose for opening or maintaining an account/s with the proposed bank/s and specific reasons for not meeting the conditions; and, c. That the GOCC shall comply with fiscal and financial reporting requirements of the DOF.	GOCC
2.One (1) Certified true copy of the Board Resolution authorizing the requesting GOCC to deposit funds with the proposed bank/s for approval by the DOF, duly signed by the members of the board approving the same	GOCC
3. One (1) Photocopy of the actual financial statements as of the latest quarter of the current year	
4. One (1) Photocopy of the summary of daily collection reports for the last three months and the latest average daily cash balance	GOCC
5. List of AGDBs within 50-kilometer radius and the products and services currently offered	GOCC

6. Other additional supporting documents that may be requested in the course of evaluation for clarification, as applicable: a. One (1) Original copy of the certification from the AGDBs specifying the products or services that cannot be provided; and, b. Vicinity maps showing the (i) locations, (ii) distance between the requesting GOCC and the AGDBs; and, (iii) distance between the requesting GOCC and the proposed bank; c. One (1) Original copy of the independent report or certification from the Philippines National Police Provincial Office confirming the existence of the security risk; e. List of banks other than the AGDBs within the 50-kilometer radius, indicating their distance from the GOCC.		GOCC		
Client Steps	**Agency Action**	**Fees to be paid**	**Processing Time**	**Person Responsible**
1. GOCC to submit to the designated official*, through the Central Records Management Division (CRMD) located at the Ground Floor of the DOF Building, the original letter of request and complete documentary requirements for evaluation.	1.1. Receive and record the request/ documents from the GOCC forwarded from the CRMD to the designated official/s	None	1 hour	*Senior Administrative Assistant III or Administrative Aide VI* COO
	1.2. Assign to the concerned Division the request document	None	5 hours	*Director*** COO

	1.3. Check the completeness of documents, evaluate the merits of the request, and prepare supporting documents or computations. Draft Memorandum for the Secretary, Letter to the GOCC. Forward the draft documents for ~~the~~ review and endorsement of the Director and Assistant Secretary		14 working days	*Financial Analyst***and Financial Analyst V***** COO
	1.4 Review and affix signature on the final documents and endorse to the Undersecretary/ Assistant Secretary	None	3 working days	*Director*** COO
	1.5 Review, approve, and affix signature in the documents for endorsement to the Secretary	None	2 working days	*Undersecretary / Assistant Secretary* COO
	1.6 Record and transmit to the Office of the Secretary the documents for signature and final approval	None	1 hour	*Senior Administrative Assistant III or Administrative Aide VI* COO
	1.7 Receive from the Office of the Secretary a scanned copy of the final letter signed by the Secretary for releasing to the GOCC thru email	None	1 hour	*Senior Administrative Assistant III or Administrative Aide VI* COO
	TOTAL:	None	Twenty (20) working days	

* The Designated Official may be the Secretary of Finance or the Undersecretary, or Assistant Secretary of COO

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

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

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

Fiscal Policy and Monitoring Group
Fiscal Policy and Planning Office
(FPMG – FPPO)

External and Internal

1. Provision of fiscal and macroeconomic indicators for stakeholders

The FPPO compiles macroeconomic data (real, fiscal, monetary and external) to be used for fiscal policy and planning formulation. These data are also being provided to the other government agencies and the public upon request.

Office or Division:	Fiscal Policy and Planning Office-Statistics Division
Classification:	Complex transaction
Type of transaction:	G2G-Government to Government
Who may avail:	a) Internal (DOF) stakeholders b) Public and international government organizations

Checklist of requirements	**Where to secure**
a) Formal request via letter, memorandum, invitation, or email with request from the agency, background of the request, and the documents for review or inputs (e.g., statements, agreements, reports, concept papers, and project proposals) b) Other forms of request (by phone or personal request)	Requesting Party
A. The National Government Cash Budget as percent to Gross Domestic Product (GDP), provides a gauge the nation's tax revenue relative to the size of the economy, and includes quarterly and annual data. Necessary data from the Bureau of the Treasury (BTr) and PSA. **B. Data requests from various stakeholders** to provide fiscal and macroeconomic indicators on both external and internal stakeholders. Necessary data and information from other DOF offices and/or Agency, if the data is not readily available	Bureau of the Treasury (BTr) Philippine Statistics Authority (PSA) Concerned DOF Offices / Agency (ies)

Client steps	**Agency action**	**Fees to be paid**	**Processing time**	**Person responsible**
1. Submit a request letter, email, memorandum, or invitation to the Fiscal Policy and Monitoring Group (FPMG), Office of the Secretary, or Records Section.	1.1 Receive the request from the client, Office of the Undersecretary, technical staff, or Records Section.	None	48 minutes	Office of the Undersecretary FPMG

	1.2 Encode the request into the document tracking system	None	48 minutes	Office of the Undersecretary FPMG
	1.3 Forward the request to appropriate office head	None	2 hours and 24 minutes	Office of the Undersecretary FPMG
	1.4 Review request and forward to the appropriate team	None	4 hours	*Director* FPPO
	1.5 Assign or conduct research, draft paper, and submit to the Director/OIC	None	3 working days	*Division Chief/Team Leader or Assigned Technical Staff* FPPO/Statistics Division
	1.6 Review the draft paper for subsequent review of the Offices of the Assistant Secretary and the Undersecretary for approval.	None	1 working day	*Director III or Director IV* FPPO
	1.7 Review, approve, and issue the clearance and/or endorsement of the Assistant Secretary and/or the Undersecretary/Secretary of Finance, relative to the client's request (If needed the approval)	None	1.5 working days	*Undersecretary* FPMG
	1.8 Release the approved paper to the client through the CRMD or email, depending on the communication channel used.	None	4 hours	*Administrative Aide II* CRMD
	TOTAL:	**None**	**Seven (7) working days**	

Fiscal Policy and Monitoring Group
Policy, Research and Liaison Office
(FPMG – PRLO)

External and Internal

1. Request for Comments / Position Paper

Preparation and submission of the Department's official position paper on pending legislative measures in consultation with the appropriate offices and officials of the Department.

Office or Division:	Policy Research and Liaison Office (PRLO)
Classification:	Highly Technical
Type of Transaction:	G2G- Government-to-Government
Who may avail:	Office of the President, Senate of Philippines, House of Representatives, Presidential Legislative Liaison Office

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
Formal request via letter, or email, along with all supporting documents such as the letter of request from the agency and congressional committees, the background of the request, and the documents for review or input (e.g., bill number(s), copy of the bill, etc.)	All documents and attachments will be emanating from the client.

Client Steps	Agency Action	Fees to be paid	Processing time	Personnel Responsible
1. Submit a request letter, email, or memorandum to the Office of the Secretary (OSEC)	1.1. OSEC receives and routes to Fiscal Policy and Monitoring Group (FPMG) and PRLO	None	None	Office of the Secretary (OSEC)
	1.2. PRLO receives a copy of request from the OSEC and encode in the tracker	None	1 working day	*Administrative Assistant, Tax Policy Division*
	1.3. Assign to Technician/Account Officer (AO)	None	1 working day	*Director/Chief, Tax Policy Division*
	1.4. Await inputs from other offices -The above drafting of position papers includes the following: a. Follow up of comments from concerned offices; and b. Consolidation of inputs from concerned principals office offices	None	None	*Technician/AO*
	1.5. Draft position paper with cover memo, once all inputs are received		5 working days	*Technician/AO*
	1.6. Submit to the Chief for comments and/or clearance or return to the		4 working days *(see Note 1)*	*Division Chief*

	technician/AO for revisions			
	1.7. Review of the Director or return to the technician/AO for revisions	None	3 working days *(see Note 2)*	*Director*
	1.8. Review of the Assistant Secretary or return to the technician/AO for revisions	None	3 working days *(see Note 3)*	*FPMG Assistant Secretary*
	1.9. Review of the Undersecretary or return to the technician/AO for revisions	None	3 working days *(see Note 4)*	*FPMG Undersecretary*
	1.10. Review of the Undersecretary of the Legal Department, and endorsement to OSEC	None	None *(see Note 5)*	*Legal Undersecretary*
2. Confirm receipt of response	2.1. The Secretary signs and the OSEC releases the documents via e-mail (advance submission) to the requesting party, a formal submission follows	None	None *(see Note 6)*	OSEC
	TOTAL:	**None**	**Twenty (20) working days**	

Notes:

1. The indicated number of days does not include time for revisions based on the Chief's instructions. The listed days represent only the target review period.
2. The indicated number of days does not include time for revisions per the Director's instructions; they represent solely the target timeframe for review.
3. The indicated number of days does not include time for revisions to the final position paper as directed by the Assistant Secretary.
4. The number of days does not include time for revisions to the final position paper as directed by the Undersecretary.
5. No specific days are listed for the Legal Department's review, as their review time is subject to varying circumstances.
6. No specific number of days represents the standard time for the Secretary to sign documents. This does not account for delays due to urgent matters or the Secretary's absence from the office.
7. The total number of days represents the minimum time considering that item 1.4 is dependent on other offices.

2. Request for Legislative Information

Preparation and submission of various documents, records, and updates related to legislative bills and other legislative matters concerning the Department. This involves facilitating the requests for status updates of proposed legislation, requests for copies of bills, laws, signed position papers, briefing materials, and highlights from Committee meetings.

Office or Division:	Policy Research and Liaison Office (PRLO)
Classification:	Highly Technical
Type of Transaction:	Government-to-Government (G-2-G)
Who may avail:	Other DOF Offices

Checklist of Requirements	**Where to Secure**
1. Official Letter of Request 2. Specific details of the requested information a. Purpose of the request b. Bill or Republic Act (RA) number or specific topics of interest (if any) 3. Valid contact details of the requesting party	All documents and attachments will be emanating from the client.

Client Steps	**Agency Action**	**Fees to be paid**	**Processing time**	**Personnel Responsible**
1. Submit a letter request via email or in person	1.1. Receive and log the request	None	1 working day	*Administrative Assistant*, Legislative Liaison Division (LLD)
2. Wait for confirmation	2.1. Acknowledge receipt	None	1 working day	*Development Management Officer (DMO) II,* LLD
	2.2. Process the requested legislative information	None	5 working days	*DMO II*, LLD
	2.3. Review, and approval of the Chief	None	3 working days	*Division Chief*
	2.4. Review, and approval of the Director	None	3 working days	*Director*
	2.5. Review of the Assistant Secretary or return to the technician/ Legislative Officer (LO) for revisions	None	2 working days	FPMG *Assistant Secretary*
	2.6. Review of the Undersecretary or return to the technician/LO for revisions	None	2 working days	FPMG *Undersecretary*

	2.5. Forward to OSEC for clearance	None	1 working days	*Administrative Assistant*, Legislative Liaison Division (LLD)
	2.6. OSEC routes to Fiscal Policy and Monitoring Group (FPMG) and PRLO for release	None	None	OSEC
3. Receive requested documents via email	3.1. Release the requested legislative information	None	1 working day	*DMO II*, LLD
4. Confirm receipt of information and provide feedback	4.1. Log the request as completed		1 working day	*Administrative Assistant*, LLD
	TOTAL:	**None**	**Twenty (20) working days**	

3. Conduct of lecture for Visiting Students

Comprehensive educational lecture for visiting students, providing an in-depth understanding of the Department of Finance's (DOF) mandate, core responsibilities, fiscal policies, ongoing initiatives, and tax reforms, providing key insights into fiscal governance and its impact on national economic strategies.

Office or Division:	Policy Research and Liaison Office (PRLO)
Classification:	Complex
Type of Transaction:	G2G- Government-to-Government, G2C- Government to Citizen
Who may avail:	Educational institutions (students, faculty, and researchers), private organizations, and other interested stakeholders.

Checklist of Requirements	Where to Secure
1. Formal letter of request, stating: a. Purpose of the request b. Proposed date, time, and venue c. Number of participants d. Specific topics of interest (if any) 2. Valid contact details of the requesting party	All documents and attachments will be emanating from the client.

Client Steps	Agency Action	Fees to be paid	Processing time	Personnel Responsible
1. Submit a letter request via email or in person	1.1. Other DOF offices receives and routes to FPMG and PRLO	None	None	Other DOF offices [Human Resource (HR), Office of the Secretary (OSEC), etc.]
	1.2. Receive and log the request, and endorse to LLD	None	1 working day	*Administrative Assistant* Tax Policy Division (TPD)
2. Wait for confirmation	2.1. Acknowledge receipt and review request details and confirm resources availability	None	1 working day	*Development Management Officer (DMO) IV*, Legislative Liaison Division (LLD)
3. Confirm details and information and provide feedback	3.1. Coordinate with relevant DOF officials/speakers and finalize the schedule	None	3 working days	*DMO IV*, LLD
	3.2. Prepare power point presentation and materials, in coordination with the Information	None	None	DMO IV, LLD/Assigned DOF Speaker(s)

	Management Service (IMS)			
4. Attend the scheduled lecture or briefing	4.1. Conduct the lecture or briefing as scheduled	None	1 working day, as scheduled	*DMO IV,* LLD/*Assigned DOF Speaker(s)*
5. Provide feedback on the session	5.1. Document session details and gather feedback for service improvement	None	1 working day	*DMO IV*, LLD
	TOTAL:	None	**7 working days**	

Note: The service is available on Thursdays and Fridays during the Congressional Session and on weekdays (Monday to Friday) during recess, subject to availability of lecturers. This scheduling ensures alignment with the legislative calendar, accommodating both the active and recess periods of Congress.

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

External Service

1. Provision of Technical Guidance on Foreign Funded Project

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

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

CHECKLIST OF REQUIREMENTS	**WHERE TO SECURE**
Formal request via letter, memo, invitation, or email	All documents and attachments will be emanating from the client

Client Steps	**Agency Action**	**Fees to be Paid**	**Processing Time**	**Personnel Responsible**
1. Submit a request letter, memorandum or invitation to IFG or the Records Section.	1.1 Encode the document in the tracking system upon receiving the request from the client or Records Section and forward it to the appropriate office	None	4 hours	*Administrative Aide II* Central Records Management Division (CRMD) *Executive Assistant* Office of the Undersecretary International Finance Group (IFG)
	1.2 Review the request and forward to the appropriate team	None	4 hours	*Director III or Director IV* IFOO
	1.3 Assign or conduct research, draft paper, and submit to the Director/OIC	None	Fourteen (14) working days	*Team Leader / Assigned Technical Staff* IFOO

	1.4 Review the draft paper and forward to the Assistant Secretary for clearance. Forward to the Undersecretary for approval.	None	Two (2) working days	*Director III or Director IV* IFOO
	1.5 Issue clearance and/or endorsement	None	Two (2) working days	*Executive Assistant* Office of the Undersecretary IFG
	1.6 Release the approved paper	None	One (1) working day	*Administrative Aide II* CRMD
2. Proceed to the Records Section for the release of the document or the document shall be sent to the client (if a government agency) or through e-mail if the request was made through said channel.	None	None	None	
	TOTAL:	**None**	**Twenty (20) working days**	

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

External Service

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

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

A. Complex Transactions

(May not usually require consultation agencies/stakeholders)

- Propose Philippine positions on financial services and financial cooperation matters in bilateral and regional trade agreements, international/multilateral agreements, regional or international initiatives, programs, or cooperation mechanisms, and other fora.
- Provide inputs and requested actions by local and international partners on bilateral and regional or international cooperation matters.
- Prepare briefers, materials, inputs to speeches or statements, talking points and kits of the President, Finance Secretary, Undersecretaries, Assistant Secretaries and Directors, to be used in various meetings.

Office or Division:	International Finance Policy Office (IFPO)
Classification:	Complex
Type of Transaction:	G2G - Government to Government
Who may avail:	a) Other countries with which the Philippines has international relations with b) International Organizations and Forums that the Philippines is a member of or affiliated with c) Local Public and private institutions and Community Organizations that the Department coordinates with d) Other Government Agencies, Offices, Bureaus, and Commissions in the Philippines

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
Formal Request via letter, memorandum, invitation, or email with all supporting documents such as letter request from the agency, background of the request, and the documents for review or inputs (e.g., statements, agreements, reports, concept papers, and project proposals)	All documents and attachments will be emanating from the client

Client Steps	Agency Action	Fees to be Paid	Processing Time	Personnel Responsible
1. Submit a request letter, email, memorandum, or invitation to the International Finance Group (IFG), Office of the Secretary, or Records Section.	1.1 Receive a request from the client, Office of the Secretary, or Records Section.	None	48 minutes	*Executive Assistant* Office of the Undersecretary IFG
	1.2 Encode in the document tracking system	None	48 minutes	*Executive Assistant* Office of the Undersecretary IFG
	1.3 Forward to appropriate office head	None	2 hours and 24 minutes	*Executive Assistant* Office of the Undersecretary IFG
	1.4 Review request and forward to appropriate team	None	4 hours	*Director* IFPO
	1.5 Assign or conduct research, draft paper, and submit to the Director/OIC	None	Three (3) working days	*Division Chief/Team Leader or Assigned Technical Staff (ranks vary)* IFPO
	1.6 Review the draft paper for onward or subsequent review of the Offices of the Assistant Secretary and the Undersecretary for approval.	None	One (1) working day	*Director III or Director IV* IFPO
	1.7 Review, approve, and issue the clearance and/or endorsement of the Assistant Secretary and/or the Undersecretary relative to the client's request	None	1.5 working days	*Assistant Secretary and/or Undersecretary* Office of the Undersecretary IFG
	1.8 Release the approved paper to	None	4 hours	*Administrative Aide II*

	the client through the CRMD or email if the request was made through said channel.			CRMD
2. Receive the document	None	None	None	
	TOTAL:	**None**	**Seven (7) working days**	

B. Highly Technical Transaction

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

- Propose Philippine positions on financial services and financial cooperation matters in bilateral and regional trade agreements, international/multilateral agreements, regional or international initiatives, programs, or cooperation mechanisms, and other fora.
- Request for a Special Authority (SA)/OP approval which involves request and coordination with the implementing and other agencies as well as with development partners.
- Prepare, defend and monitor the Department's budget submission under the International Commitments Fund for hostings and contributions to PH's memberships in international organizations or financial institutions.
- Organize training/capacity building initiatives to bridge the identified skills gap between IFG staff competencies vs office mandates.

Office or Division:	International Finance Policy Office (IFPO)
Classification:	Highly Technical Transaction
Type of Transaction:	G2G - Government to Government
Who may avail:	a) Other countries with which the Philippines has international relations with b) International Organizations and Forums that the Philippines is a member of or affiliated with c) Local Public and private institutions and Community Organizations that the Department coordinates with d) Other Government Agencies, Offices, Bureaus, and Commissions in the Philippines

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
Philippine Positions Formal Request via letter, memorandum, invitation, or email with all supporting documents such as letter request from the agency, background of the request, and the documents for review or inputs (e.g., statements, agreements, reports, concept papers, and project proposals)	All documents and attachments will be emanating from the client
Request for Special Authority (SA)/Approval from the Office of the President under Memorandum Circular No. 16 series of 2017 and the Government Appropriations Act (GAA) a. Letter from the Head of Agency to the Secretary of Finance (SOF) requesting assistance to facilitate the appropriate	All documents and attachments will be emanating from the client

approval/authorization for the negotiation and signing of documents/agreements relating to the project which contains the following: ● Endorsement of the project/grant by the Head of the Implementing Agency/ies addressed to the SOF; ● Project Brief/factsheet; ● Project Proposal, including the roles of Implementing Agency/ies; ● Draft Grant Agreement/Project Document to be signed; ● List of proposed signatory for the grant and members of the negotiating team; ● Certification/Confirmation from the Implementing Agency/ies that it will pay/assume all required government counterpart for the project, including payment/assumption of custom duties and taxes, if any, and that it will secure the necessary budget to cover the said government counterpart. ● Letter of support and confirmation of counterpart financing from project implementing agencies. b. Endorsement of the project/grant by the National Economic and Development Authority (NEDA) addressed to the SOF; c. Endorsement of the project/grant by the Department of Foreign Affairs (DFA) addressed to the SOF; d. For Government-Owned or Controlled Corporations (GOCC) / Government Financial Institutions (GFI), supporting documents include: i. Copy of relevant Board Resolution; ii. Endorsement from the Head of Agency overseeing the GOCC/GFI, if applicable); iii. Copy of Memorandum of Agreement between the GOCC/GFI and the implementing unit, if applicable.	
International Commitments Fund (ICF) Mandatory Contribution to International Organizations (IOs)	All documents and attachments will be emanating from the client

a. Answers to Guide Questions provided by the ICF Secretariat b. Legal basis for contribution to the said IOs (i.e., agreements, resolutions, meetings, executive order, etc.) c. List of services/programs/projects provided by the IOs that have benefited the country and agency as well as the potential and actual benefits per service/program/project d. For those with proposed increase in contributions, include justification for the increase in contribution Hosting of International Conference a. Answers to Guide Questions provided by the ICF Secretariat b. A one-page executive summary of the proposal stating the title, date, venue, rationale, expected outcome, legal basis and budget summary of the IC c. Legal basis for the Philippine hosting of the IC (i.e., agreements, resolutions, meetings, executive order, etc.) d. Rationale, expected outcomes, and potential and actual benefits for the Philippines	

Client Steps	Agency Action	Fees to be Paid	Processing Time	Personnel Responsible
1. Submit a request letter, email, memorandum or invitation to IFG, Office of the Secretary, or Records Section.	1.1 Receive a request from the client, Office of the Secretary, or Records Section.	None	48 minutes	*Executive Assistant* Office of the Undersecretary IFG
	1.2 Encode in document tracking system	None	48 minutes	*Executive Assistant* Office of the Undersecretary IFG
	1.3 Forward to appropriate office head	None	2 hours and 24 minutes	*Executive Assistant* Office of the Undersecretary IFG

	1.4 Review request and forward to appropriate team	None	4 hours	*Director* IFPO
	1.5 Assign or conduct research, draft paper, and submit to the Director/OIC	None	Fourteen (14) working days	*Division Chief/Team Leader or Assigned Technical Staff (ranks vary)* IFPO
	1.6 Review the draft paper for onward or subsequent review of the Offices of the Assistant Secretary and the Undersecretary for approval.	None	Two (2) working days	*Director III or Director IV* IFPO
	1.7 Review, approve, and issue the clearance and/or endorsement of the Assistant Secretary and/or the Undersecretary relative to the client's request	None	2.5 working days	*Assistant Secretary and/or Undersecretary* Office of the Undersecretary IFG
	1.8 Release the approved paper to the client through the CRMD or email if the request was made through said channel.	None	4 hours	*Administrative Aide II* CRMD
2. Receive the document	None	None	None	
	TOTAL:	**None**	**Twenty (20) working days**	

Information Management Service (IMS)

Internal Services

1. **Request for documentation and creative materials used by DOF offices** such as:
    a. Photos
    b. IDs
    c. T-shirts
    d. Captions
    e. Posters or Infographics
    f. Presentations
    g. Videos
    h. Speeches

Office or Division:	Information Management Service (IMS)
Classification:	Complex
Type of Transaction:	Internal Government-to-Government (G2G)
Who may avail:	DOF Offices

Checklist of Requirements	**Where to Secure**
None	N/A

Client Steps	**Agency Action**	**Fees to be paid**	**Processing Time**	**Person Responsible**
1. Submit request with complete details and requirements through email or Viber.	1.1 Acknowledge and evaluate the request	None	1 hour	OIC Information Officer V (IOV) IMS
	1.2 Assign the task to the team	None	10 minutes	OIC IOV
	1.3 Execute the task	None	3 days	Development Management Officer IV (DMO IV) Artist, Web Designer, Photographer Multimedia Artist Creative Officer Writer II Documentation Officer

	1.4 Submit to client for their review	None		
2. Client reviews output	2.1 If approved by client, output will be submitted to Director IV for final approval Otherwise, designers will revise the output according to the client's requirement.	None	3 days	DMO IV Artist, Web Designer, Photographer Multimedia Artist Creative Officer Writer II Documentation Officer
	2.2 Approve final output	None	1 day	Director IV, IMS
	2.3 Submit approved output to client through email or Viber	None	1 hour	OIC IOV
3. Client to receive and validate the output.		None	None	
TOTAL:			**Seven (7) Working days 2 hours 10 minutes**	

Policy Development and Management Services Group Central Administration Office (PDMSG-CAO)

External and Internal Services

1. Borrowing of Records

The CRMD is the central repository of all official records produced by the Department. These records are available for research purposes, upon request, within the agreed period.

Office or Division:	Central Records Management Division (CRMD)
Classification:	Simple
Type of Transaction:	G2G - Government-to-Government
Who may avail:	DOF Offices/Divisions/Units

Checklist of Requirements	**Where to Secure**
DOF Identification card (For presentation purposes only)	Human Resource Management and Development Division (HRMDD)
One (1) Original Copy Duly Accomplished Request for Previous Record Form	CRMD Window (Ground Floor, DOF Building)

Client Steps	**Agency Action**	**Fees to be paid**	**Processing Time**	**Person Responsible**
1. File request or duly accomplished Request Form at the CRMD Section, G/F, DOF Building	1.1 Receive and file request	None	3 minutes	*Records Officer* CRMD
	1.2 Check if the requesting party has unreturned previous record	None	3 minutes	*Records Officer* CRMD
	1.3 Retrieve the record/docket being requested	None	3 hours	*Records Officer* CRMD
	1.4 Forward the request to the Chief Administrative Officer for approval	None	3 minutes	*Records Officer* CRMD
	1.5 Approve the request for borrowing	None	2 minutes	*Chief Administrative Officer* CRMD
	1.6 Release the document/docket for borrowed.	None	3 minutes	*Records Officer* CRMD
2. Receive the requested document/docket in the CRMD Window	None	None	None	
	TOTAL:	**None**	**3 hours 14 minutes**	

2. Issuance of Certified Copy and Photocopy of Current Records

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

Office or Division:	Central Records Management Division (CRMD), Cash Section
Classification:	Simple
Type of Transaction:	G2C - Government-to-Citizen G2B - Government-to-Business G2G - Government-to-Government
Who may avail:	All Individuals, Government and Private Entities in transactions with the DOF

Checklist of Requirements	**Where to Secure**
One (1) Original Copy Written request or Duly accomplished Request Form	Requesting Party or CRMD Window (Ground Floor, DOF Building)
One (1) Photocopy of valid government-issued Identification Card	Government Agencies issuing a valid ID

Client Steps	**Agency Action**	**Fees to be paid**	**Processing Time**	**Person Responsible**
1. File request or duly accomplished Request Form at the CRMD Section, G/F, DOF Building.	1.1 Receive and file request	None	2 minutes	*Records Officer* CRMD
	1.2 Prepare corresponding Order of Payment and issue to requestor (for external clients only)	P25.00/ page for certified copy/photocopy P5.00/ page for plain photocopy	3 minutes	*Records Officer* CRMD
2. Pay corresponding fee based on the Order of Payment at the Cashier Window, G/F, DOF Building.	2.1 Receive Payment (for external clients only)	None	None	*Administrative Assistant II* Cash Section
	2.2 Prepare corresponding Official Receipt of transaction and issue to requestor (for external clients only)	P25.00/ page for certified copy/photocopy P5.00/ page for	None	*Administrative Assistant II* Cash Section

		plain photocopy		
3. Present the Official Receipt to the Records Officer in the CRMD Window	3.1 Retrieve the record/document being requested	None	3 minutes	*Records Officer* CRMD
	3.2 Photocopy the record/document, affix initial and forward to Chief Administrative Officer	None	2 minutes	*Records Officer* CRMD
	3.3 Certify/sign the document	None	1 minute	*Chief Administrative Officer* CRMD
	3.4 Seal and issue to the requesting party.	None	2 minutes	*Records Officer* CRMD
3. Receive the requested record/document in the CRMD Window	None	None	None	
	TOTAL:	P25.00/ page for certified copy/photocopy P5.00/ page for plain photocopy	13 minutes (external clients) 10 minutes (internal clients)	

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

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

Office or Division:	Central Records Management Division (CRMD), Cash Section
Classification:	Simple
Type of Transaction:	G2C - Government-to-Citizen G2B - Government-to-Business G2G - Government-to-Government
Who may avail:	All Individuals, Government and Private Entities in transactions with the DOF
Checklist of Requirements	**Where to Secure**
One (1) Original Copy Written request or Duly accomplished Request Form	Requesting Party or CRMD Window (Ground Floor, DOF Building)
One (1) Photocopy of valid government-issued Identification Card	Government Agencies issuing a valid ID

Client Steps	Agency Action	Fees to be paid	Processing Time	Person Responsible
1. File request or duly accomplished Request Form at the CRMD Section, G/F, DOF Building	1.1 Receive and file request	None	2 minutes	*Records Officer* CRMD
	1.2 Prepare corresponding Order of payment and issue to requestor (for external clients only)	P25.00/ page for certified copy/photocopy P5.00/ page for plain photocopy	3 minutes	*Records Officer* CRMD
2. Pay corresponding fee based on the Order of Payment at the Cashier Window, G/F, DOF.	2.1 Receive Payment (for external clients only)	None	None	*Administrative Assistant II* Cash Section
	2.2 Prepare corresponding Official Receipt of transaction and issue to requestor (for external clients only)	P25.00/ page for certified copy/photocopy P5.00/ page for plain photocopy	None	*Administrative Assistant II* Cash Section

3. Present the Official Receipt to the Records Officer in the CRMD Window	3.1 Retrieve the record/document being requested	None	4 hours	*Records Officer* CRMD
	3.2 Photocopy the record/document, initial and forward to Chief Administrative Officer		2 minutes	*Records Officer* CRMD
	3.3 Certify/sign the document	None	1 minute	*Chief Administrative Officer* CRMD
	3.4 Seal and issue to the requesting party.	None	2 minutes	*Records Officer* CRMD
4. Receive the requested record/document in the CRMD Window	None	None	None	
	TOTAL:	P25.00/ page for certified copy/photocopy P5.00/ page for plain photocopy	4 hours and 10 minutes (external clients) 4 hours and 7 minutes (internal clients)	

4. Collection of Payment and Issuance of Official Receipt

Collecting of payment based on the amount reflected on the order of payment issued by other DOF offices.

Office or Division:	General Services Division (GSD) - Cash Section
Classification:	G2G – Government-to-Government G2B – Government-to-Business G2C – Government-to-Citizen
Type of Transaction:	Simple
Who may avail:	The public who secured the Order of Payment from DOF offices

Checklist of Requirements	**Where to Secure**
Order of Payment	Revenue Office (RO) Central Records and Management Office (CRMD) General Services Division (GSD) Human Resource Management and Development Division (HRMDD) Accounting Division

Client Steps	**Agency Action**	**Fees to be paid**	**Processing Time**	**Person Responsible**
1. Submit the Order of Payment with the attachment to the DOF Cashier Window, DOF Building, Ground Floor	1. Receive the Order of Payment and check for the completeness of the attachment and accuracy of the entries.	None	2 minutes	*Administrative Officer I* Cash Section *Administrative Assistant II* Cash Section
2. Pay the required fees at the DOF Cashier window.	2.1 Accept the payment based on the Order of Payment 2.2 Issue the official receipt. 2.3 Encode the O.R. number in the TES Lite System (if applicable)	None	3 minutes	*Administrative Officer I* Cash Section *Administrative Assistant II* Cash Section
3. Receive the official receipt	None	None	None	
	TOTAL:	**None**	**5 minutes**	

5. Issuance of Job Request Form

The Job Request Form connects the DOF employees and officials to the concerned DOF Service Providers for the repair of DOF properties.

Office or Division:	General Services Division (GSD) - Facilities Management Section
Classification:	Simple
Type of Transaction:	G2G - Government to Government
Who may avail:	All DOF Officials and Employees

CHECKLIST OF REQUIREMENTS	**WHERE TO SECURE**
Fully accomplished Job Request Form (JRF)	GSD

Client Steps	**Agency Action**	**Fees to be Paid**	**Processing Time**	**Personnel Responsible**
1. Request for JRF	1.1 Provide Job Request Form (JRF) to the requestor	None	5 minutes	*Administrative Assistant III* *Facilities Operations Staff III (OS)* *Administrative Officer IV* GSD
2. Submit the fully accomplished JRF	2.1 Receive and evaluate the submitted JRF.	None	20 minutes	*Administrative Assistant III* *Facilities Operations Staff III (OS)* *Administrative Officer IV* GSD
	2.2Endorse the request for approval of the Chief Administrative Officer.	None	10 minutes	
	2.3 Review and approve the JRF	None	30 minutes	*Chief Administrative Officer* GSD
	2.4 Upon approval, the JRF is endorsed to the concerned service provider to process the request.	None	5 minutes	*Facilities Operations Staff III (OS)* *Administrative Assistant III* GSD *Administrative Officer IV* GSD

3. Acknowledge the conducted work and feedback	None	None	None	
	Total:	**None**	**1 Hour 10 minutes**	

6. Request for Vehicle Reservation through Vehicle Reservation System (VRS)

The Online Vehicle Reservation System or OVRS intends to improve the manual reservation of Motor Vehicles into a web-based online system that helps the Transportation Management Section to make efficient scheduling and dispatch of DOF motor vehicles intended for official use

Office or Division:	General Services Division (GSD) - Transportation Management Section
Classification:	Simple
Type of Transaction:	G2G - Government to Government (Internal)
Who may avail:	All DOF Officials and Employees

Checklist of Requirements (Size: 12)	**Where to Secure** (Size: 12)
Fully accomplished Vehicle Reservation Request	Online Vehicle Reservation System or OVRS in the DOF Employee Portal

Client Steps	**Agency Action**	**Fees to be paid**	**Processing Time**	**Person Responsible**
1. Access the employee portal and log-in to the VRS	None	None	None	
2. Submit a fully completed Request for Vehicle Reservation, including the passenger's name, contact number, requesting office, travel date and time, purpose, destination, and location.	2.1 Receive the request for vehicle reservation in the VRS.	None	5 minutes	*Administrative Assistant* GSD *Administrative Aide* GSD
	2.2 Determine the assignment of driver and vehicle for the request. Submit the VRS request for approval.	None	10 minutes	*Administrative Officer* GSD

	2.3 Review and approve the request for the assignment of vehicle and driver. A system-generated email will be sent to the requestor upon approval.	None	15 minutes	*Chief Administrative Officer* *Supervising Administrative Officer* GSD
	2.4 Inform the driver of the details of the approved request.	None	7 minutes	*Administrative Assistant* *Administrative Aide* GSD
3. Notify the requestor / passenger(s)	None	None	None	
	TOTAL:	**None**	**37 minutes**	

7. Issuance of Certificate of Employment and Service Record

The Certificate of Employment is issued to current or former DOF officials and employees upon request that states the date of first day of service, position, and annual salary of the individual concerned.

The Service Record is issued to current and former DOF officials and employees upon request that contains the Inclusive Dates of Service, Position, and Salary of the individual concerned.

Office or Division:	Central Administration Office (CAO) – Human Resource Management and Development Division (HRMDD)
Classification:	Simple
Type of Transaction:	G2G – Government to Government
Who may avail:	All current and former DOF Officials and Employees

Checklist of Requirements	**Where to Secure**
1. Email Request	Requesting Party
2. Duly accomplished HRMDD Request Form (1 original)	DOF / Human Resource Management and Development Division - RSP Section

Client Steps	**Agency Action**	**Fees to be paid**	**Processing time**	**Personnel Responsible**
1. Fill up the required document (HRMDD Request Form) for initial process or send an email request	1.1 Receive accomplished HRMDD Request Form / Email Request	None	5 minutes	*Administrative Officer II* HRMDD
	1.2 Update the Service Card	None	20 minutes	*Administrative Officer II* HRMDD
	1.3 Prepare the Certificate of Employment or Service Record	None	30 minutes	*Administrative Officer II* HRMDD
	1.4 Review and affix initial on Certification	None	1 hour	*Administrative Officer V*/ Supervising Admin Officer/ HRMDD
	1.5 Record initialed Certification/Service Record in database and release to the office of Central Administration Office (CAO) Director for review signature	None	10 minutes	*Administrative Services Assistant V* HRMDD
	1.6 Review and sign Certification	None	2 hours	*Director IV* CAO

	1.7 Record signed Certification/Service Record and release to HRMDD	None	10 minutes	*Administrative Officer I* CAO
	1.8 Receive signed Certificate of Employment or Service Record	None	5 minutes	*Administrative Officer II* HRMDD
2. Concerned personnel receive the requested Certification / Service Record	2.1 Release of Certification to concerned official/employee	None	5 minutes	*Administrative Officer II* HRMDD
	TOTAL:	**None**	**4 hours 25 minutes**	

8. Issuance of Certificate of Last Salary and Benefit Received

The Certificate of Employment is issued to current or former DOF officials and employees upon request that states the date of first day of service, position, and annual salary of the individual concerned.

The Service Record is issued to current and former DOF officials and employees upon request contains the Inclusive Dates of Service, Position, and Salary of the individual concerned.

Office or Division:	Central Administrative Office – Human Resource and Development Management Division (CAO-HRMDD)
Classification:	Simple
Type of Transaction:	G2G – Government to Government
Who may avail:	Former Department of Finance Official and Employee

CHECKLIST OF REQUIREMENTS	**WHERE TO SECURE**
Email Request Duly accomplished HRMDD Request Form (1 original)	Requesting Party HRMDD

Client Steps	**Agency Action**	**Fees to be Paid**	**Processing Time**	**Personnel Responsible**
1. Fill up the required document (HRMDD Request Form) or send an email request for initial process	1.1 Receive accomplished HRMDD Request Form or Email Request	None	5 minutes	*Administrative Officer IV (AOIV), Administrative Assistant II (AAII) ASA V* HRMDD
	1.2 Check personnel record on the release of last salary and other benefits (Payroll/Voucher)	None	30 minutes	*AO IV AA II ASA V* HRMDD
	1.3 Prepare the Certificate of Last Salary and other benefit received	None	45 minutes	*ASA V* HRMDD
	1.4 Review and affix initial on Certification	None	15 minutes	*Administrative Officer V (AO V), Supervising Administrative Officer (SAO) Chief Administrative Officer (CAO)* HRMDD

	1.5 Record initialed Certification in database and release to the Central Administration Office (CAO)	None	10 minutes	*ASA V* HRMDD
	1.6 Review and sign Certification	None	15 minutes	*Director IV* CAO
	1.7 Record signed Certification and release to HRMDD-RRS	None	10 minutes	*AO I* *Administrative Aide II* CAO
	1.8 Received signed Certificate	None	5 minutes	*ASA V* HRMDD
2. Concerned personnel received the requested certification	Release the Certification to former official/employee	None	5 minutes	
TOTAL:			**2 hours 20 minutes**	

9. Issuance of Medical Certificate for New Employees

The Medical Certificate is issued to all newly hired employees who will undergo evaluation for the employee's fitness or non - fitness to engage in work. The medical certificate is issued as part of the recruitment process.

Office or Division:	Human Resource Management and Development Division (HRMDD)
Classification:	Complex
Type of Transaction:	G2G - Government to Government (Internal)
Who may avail:	All DOF Officials and Employees

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
Recruitment Referral Form - HRMDD Form 2 – Secured from HRMDD Recruitment Section	HRMDD - Recruitment, Selection and Placement Section
Duly Accomplished Medical Information Form - MDC Form no. 1 (1 original)	HRMDD - Medical and Dental Clinic
Duly Accomplished Dental Information Form - MDC Form no. 2 (1 original)	HRMDD - Medical and Dental Clinic
Accomplished Civil Service Form No. 211 revised 2025 (1 original)	HRMDD - Medical and Dental Clinic
Complete Medical Laboratory Results (1 Original): a. Complete Blood Count (CBC) b. Chest X-ray c. Urine Drug Test d. Urinalysis e. Fecalysis f. Hepa B Screening g. Additional tests for new employees who are 35 years old and above. i. ECG ii. Fasting Blood Sugar iii. Uric Acid, etc.	Requesting Party

Client Steps	Agency Action	Fees to be Paid	Processing Time	Personnel Responsible
1. Submission of complete medical laboratory results and recruitment referral form - HRMDD Form 2 to the Medical and Dental Clinic	1.1 Review the submitted laboratory results, then update the Clinic Portal accordingly.	None	15 minutes	*Nurse I / Nurse II* HRMDD - MDC

2. Submit duly accomplished Medical Information Form No. 1 (1 original) and Dental Information Form No. 2 (1 original)	2.1 Conduct an initial health assessment and update medical records with vital signs and clinical findings (subjective and objective) to facilitate referral to the Medical Officer.	None	15 minutes	*Nurse I / Nurse II* HRMDD - MDC
	2.2 Perform dental evaluation	None	30 minutes	*Dentist II* HRMDD - MDC
	2.3 Perform medical evaluation	None	1 hour	*Medical Officer* HRMDD - MDC
	2.4 Issuance of the Medical Certificate and signing of the Civil Service Form No. 211 Revised 2025 (1 original)	None	1 day	*Medical Officer / Dentist II* HRMDD - MDC
	2.5 Submit the Medical Certificate to the Administrative Officer IV of Miscellaneous Services - HRMDD and secure a stamped Receiving copy for documentation.	None	25 minutes	*Administrative Officer II* HRMDD - MDC
	2.6 File the stamped copy in the employee's individual medical record.	None	5 minutes	*Administrative Officer II* HRMDD - MDC
	TOTAL:	**None**	**One (1) working day 2 hours 30 minutes**	

10. Issuance of Medical Certificate for Rehabilitation Leave

The Medical Certificate is issued to DOF Officials and Employees who will file for Rehabilitation Leave because of wounds and/or injuries sustained while in the performance of their official duties. The employee should indicate the covered dates for their leave and provide the necessary medical documents. The Medical certificate is issued to support their application for the Rehabilitation Leave.

Office or Division:	Human Resource Management and Development Division (HRMDD) - Medical and Dental Clinic (MDC)
Classification:	Complex
Type of Transaction:	G2G - Government to Government (Internal)
Who may avail:	All DOF Officials and Employees

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
Duly Accomplished Application for Leave (Rehabilitation Leave) CSC Form No. 6 Revised 2020 (2 originals).	Requesting Party
Signed Application Letter for application of Rehabilitation Leave with Police report if needed (1 original).	Requesting Party
Medical certificate/s issued by the attending physician regarding the nature of the injuries, the course of treatment involved, and the need to undergo rest, recuperation, and rehabilitation of the employee.	Requesting Party

Client Steps	Agency Action	Fees to be Paid	Processing Time	Personnel Responsible
1. Submit two (2) original copies of the duly accomplished CSC Form No. 6, Revised 2020 (Application for Rehabilitation Leave), supported by complete and original medical documentation.	1.1 Receive and check for completeness of the submitted documents.	None	15 minutes	*Nurse I / Nurse II* HRMDD - MDC
	1.2 Conduct an initial health assessment and update medical records with vital signs and clinical findings (subjective and objective) to facilitate referral to the Medical Officer.	None	15 minutes	*Nurse I / Nurse II* HRMDD - MDC
	1.4 Perform Medical Evaluation.	None	1 hour	*Medical Officer* HRMDD - MDC

	1.5 Coordinate with the designated offices to verify and align on Rehabilitation Leave entitlements and coverage.	None	5 days	*Medical Officer* HRMDD - MDC
	1.6 Issuance of Medical Certificate for Rehabilitation Leave.	None	1 day	*Medical Officer* HRMDD - MDC
	1.7 Submit the Medical Certificate to the Administrative Officer IV of Miscellaneous Services - HRMDD and secure a stamped Receiving copy for documentation.	None	20 minutes	*Administrative Officer II* HRMDD - MDC
	1.9 Ensure the stamped receiving copy is integrated into the official medical records of the concerned employee.	None	5 minutes	*Administrative Officer II* HRMDD - MDC
	TOTAL:	**None**	**6 working days 1 hour 55 minutes**	

11. Issuance of Various Medical Certificates

Medical Certificates are issued for DOF Officials and Employees who will file different types of leave exceeding 5 days. DOF officials and employees who will file a sick leave in advance or whose absence exceeds 5 days because of a medical emergency. Female DOF officials and employees who will file for maternity leave and indicate the covered dates for their leave. Medical leave due to gynecological disorders applies to employees who have undergone surgery for such conditions, in accordance with the provisions and implementing rules of the Magna Carta of Women. Employees must indicate the covered dates of their leave and provide necessary medical documents. Paternity Leave, allowing male employees to provide care for their spouse and newborn child before, during, and after childbirth. The Medical Certificate is issued to DOF Officials and Employees who will return to work after prolonged leave (Maternity Leave, Sick Leave, Rehabilitation leave, and Magna Carta Leave) and will indicate the employee's fitness or non-fitness to engage in work.

Office or Division:	Human Resource Management and Development Division (HRMDD) - Medical and Dental Clinic (MDC)
Classification:	Simple
Type of Transaction:	G2G - Government to Government (Internal)
Who may avail:	All DOF Officials and Employees (Sick Leave) All Female DOF Officials and Employees (Maternity Leave and Special Benefits for Women) All Male DOF Officials and Employees (Paternity Leave) All DOF Officials and Employees (Sick Leave)

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
SICK LEAVE	
Duly Accomplished Application for Leave (Rehabilitation Leave) CSC Form No. 6 Revised 2020 (2 originals).	Requesting Party
Medical Certificate issued for the Sick leave dates filed (1 original).	Requesting Party
MATERNITY LEAVE	
Duly Accomplished Application for Leave (Rehabilitation Leave) CSC Form No. 6 Revised 2020 (2 originals).	Requesting Party
Proof of pregnancy (e.g. Original Medical Certificate issued by the OB-Gyne with the expected delivery date, employee's latest OB ultrasound).	Requesting Party
SPECIAL LEAVE BENEFITS FOR WOMEN	
Duly Accomplished Application for Leave (Special Leave Benefits for Women) CSC Form No. 6 Revised 2020. (2 originals)	Requesting Party
Medical Certificate indicating the gynecological condition, the duration of surgery, the period of confinement, and the estimated time of recuperation. (1 original)	Requesting Party

Clinical summary must detail the gynecological disorder addressed by the surgery, along with the histopathological report, surgical technique, surgery duration (including peri-operative period), and estimated recovery time. (1 photocopy)	Requesting Party
PATERNITY LEAVE	
Duly Accomplished Application for Leave (Paternity) CSC Form No. 6 Revised 2020 (2 originals).	Requesting Party
Proof of child's delivery (e.g. Birth certificate, Medical certificate)	Requesting Party
Marriage Contract (Photocopy)	Requesting Party
FITNESS TO RETURN TO WORK	
Medical Certificate issued by an attending physician certifying an employee is fit to return to work (1 original).	Requesting Party
STUDY LEAVE	
Employee Study Program Documents (Invitation, Acceptance).	Requesting Party
Pre-filled Medical Forms issued by the Institution.	Requesting Party
Medical Laboratory Results (required by the institution or as requested by the DOF Medical Officer) (1 Original).	Requesting Party

Client Steps	Agency Action	Fees to be Paid	Processing Time	Personnel Responsible
1. Submit duly accomplished application for Leave CSC Form No. 6 Revised 2020 (2 originals) with complete and original medical documents as requirements.	1.1 Receive and check for completeness of the submitted documents.	None	5 minutes	*Nurse I / Nurse II* HRMDD - MDC
	1.2 Conduct an initial health assessment and update medical records with vital signs and clinical findings (subjective and objective) to facilitate referral to the Medical Officer.	None	20 minutes	*Nurse I / Nurse II* HRMDD - MDC

	1.4 Perform medical Evaluation.	None	1 hour	*Medical Officer* HRMDD - MDC
	1.5 Issuance of Medical Certificate	None	1 day	*Medical Officer / Dentist II* HRMDD - MDC
	1.7 Submit the Medical Certificate to the Administrative Officer IV of Miscellaneous Services - HRMDD and secure a stamped Receiving copy for documentation.	None	20 minutes	*Administrative Officer II* HRMDD - MDC
	1.8 Ensure the stamped receiving copy is integrated into the official medical records of the concerned employee.	None	5 minutes	*Administrative Officer II* HRMDD - MDC
	TOTAL:	None	**One (1) working day 1 hour 50 minutes**	

12. Issuance of Travel Authority (TA) and Endorsement to DFA/OP (OBs, AAs, and supervised GFIs)

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

Office or Division:	Central Administration Office - Human Resource Management and Development Division (CAO-HRMDD)
Classification:	Simple
Type of Transaction:	G2G- Government-to-Government
Who may avail:	All concerned DOF personnel, bureaus and attached agencies

Checklist of Requirements	Where to Secure
Memo for the Secretary	Requesting Party
Duly Accomplished Request for Travel Authority Form (1 Original)	Requesting Party
Designated Officer-In-Charge (OIC) for the duration of the travel (for Division Chief and above), if applicable	Requesting Party
Justification letter (if the request is submitted less than 10 days before departure date)	Requesting Party
Invitation Letter (1 Original)	Inviting Institution

Client Steps	Agency Action	Fees to be paid	Processing time	Personnel Responsible
DOF Officials and Employees, and Bureau and Other Attached Agencies				
The Designated Focal Person shall input the travel details in the Central Electronic Travel Authorization System (CETAS) and submit the hardcopy of the documents to CRMD	1.1. Receive the hardcopy of the application, and check if already applied in CETAS. 1.2. Record and transmit the documents to the Policy Development and Management Services Group (PDMSG)	None None	25 minutes 20 minutes	*Administrative Officer III* Central Records Management Division
	1.3. Receive hard copies and record the documents	None	10 minutes	*Executive Assistant* Policy Development and Management Services Group

	1.4. Evaluate the completeness and accuracy of the CETAS application; generate the Travel Authority (TA), and prepare the DFA/OP Indorsement (if applicable)	None	2 hours	*Administrative Officer IV* Human Resource Management and Development Division
	1.5. Review the generated TA and Indorsement	None	30 minutes	*Administrative Officer V/Supervising Administrative Officer* Human Resource Management and Development Division
	1.6. Review and affix initial on TA	None	1 hour	*Chief Administrative Officer* Human Resource Management and Development Division
	1.7. Barcode and record initialed TA in database and release to the CAO Director	None	15 minutes	*Administrative Assistant II* Human Resource Management and Development Division
	1.8. Review and affix initials on TA	None	1 hour	*Director IV* Central Administration Office
	1.9. Record and release to PDMSG	None	15 minutes	*Administrative Aide III* Central Administration Office
	1.10. Receive and evaluate the completeness of the documents	None	1 hour	*Executive Assistant* Concerned Office of the Undersecretary*

	a. Review and affix initials in the TA, then route to the concerned Signatories	None	2 hours	*Undersecretary* of PDMSG/concerned Office*
	1.12. Record and forward the signed TA and Indorsement to CRMD; the initialed TA and Indorsement to the Authorized Signatory	None	20 minutes	*Administrative Assistant II* Office of the Undersecretary of concerned Office*
	1.13. Receive and sign the TA and Indorsement*	None	7 hours	Authorized Signatory*
	1.14. Record signed TA and Indorsement for release to CRMD	None	15 minutes	*Administrative Officer* Office of Authorized Signatory*
	1.15. Release the approved TA to concerned personnel/ authorized representative	None	30 minutes	*Administrative Aide* Central Records Management Division
2. Concerned Personnel receive the requested TA		None	None	
	TOTAL:	**None**	**Two (2) working days and 2 hours**	

As per Memorandum dated 06 January 2025 entitled “Adoption of the DOF Central Electronic Travel Authorization System (CETAS), Department Order 061.2024, “Updated Guidelines on DOF Travel Authorizations” and Department Order 002.2025, processing, approval, and issuance of official and personal travel authorizations (TAs) by the DOF will now be carried out through the CETAS. All concerned, are also advised to file their TAs at least ten (10) days prior to their intended travel.

The signatory is determined by the employee’s office, in accordance with DO No. 002.2025 and DO No. 061.2024.

13. Issuance of Personal Travel Authority

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

Office or Division:	Central Administration Office (CAO) Human Resource Management and Development Division (HRMDD) Central Records Management Division (CRMD) Policy Development and Management Services Group (PDMSG) Office of the Secretary (OSEC)
Classification:	Simple
Type of Transaction:	G2G – Government to Government
Who may avail:	A. DOF Officials and Employees B. Operating Bureaus (OBs), Attached Agencies (AAs), and supervised Government Financial Institutions (GFIs) / Corporations

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
Memo for the Secretary	Requesting Party
Duly accomplished Request for Travel Authority (RTA) Form	Requesting Party
Designated Officer-In-Charge (OIC) for the duration of the travel (for Division Chief and above), if applicable	Requesting Party
Approved Leave Application or approved Compensatory Time Off (CTO) for a maximum of five (5) consecutive days	Requesting Party
Certificate of No Pending Administrative Case	Legal Affairs Office
Certificate of No Unliquidated Cash Advance	CFMO – Accounting Division
Sworn Statement	Requesting Party
Latest Filed Statement of Assets, Liabilities, and Net Worth (SALN)	Requesting Party
Latest Income Tax Return (ITR) or ITR of sponsor (if travel is sponsored)	Requesting Party
Justification letter (if the request is submitted less than 10 days before departure date)	Requesting Party
Office Clearance (if travel period is 30 calendar days or more)	Requesting Party

Client Steps	Agency Action	Fees to be Paid	Processing Time	Personnel Responsible
1. Submit Request for Travel Authority and complete documentary requirements. The Designated Focal Person shall input the travel details in the Central Electronic Travel Authorization System (CETAS) and submit the documents to CRMD	1.1 Receive and check completeness of documents.	None	20 minutes	*Administrative Officer* Central Records Management Division (CRMD)
	1.2 Record and forward the documents to PDMSG	None	15 minutes	
	1.3 Receive and evaluate the endorsed documents	None	20 minutes	*Executive Assistant* Policy Development and Management Services Group (PDMSG)
	1.4 Receive the request through CETAS for TA including all scanned documentary requirements 1.5 Review and evaluate completeness of documentary requirements; claim the RTA application in CETAS if documents are complete;	None	10 minutes	*Administrative Services Clerk* Human Resource Management and Development Division (HRMDD)
	Otherwise, return the RTA application docket to personnel for compliance	None	30 minutes	

	1.6 Prepare and generate the TA in CETAS	None	10 minutes	
	1.7 Review and evaluate prepared TA	None	1 hour	*Section Head / Supervising Administrative Officer* HRMDD
	1.8 Review and affix initial on TA	None	1 hour	*Chief Administrative Officer* HRMDD
	1.9 Barcode and record initialed TA in database and release to the CAO Director	None	10 minutes	*Administrative Assistant* Human Resource Management and Development Division (HRMDD)
	1.10 Review, evaluate, and affix initials on TA	None	1 hour	*Director IV* Central Administration Office (CAO)
	1.11 Record and release to Designated Endorsing Office*	None	20 minutes	*Administrative Aide* Central Administration Office (CAO)
	1.12 Receive and evaluate the completeness of the documents	None	2 hours	*Executive Assistant* Concerned Office of the Undersecretary*
	1.13 Review and affix initials/signature to TA	None	4 hours	Undersecretary of concerned Office*
	1.14 Record and forward the TA for signature of Authorized Signatory *	None	30 minutes	*Administrative Aide* Office of the Undersecretary of concerned Office*
	1.15 Receive and Sign the TA*	None	6 hours	Authorized Signatory*
	1.16 Record signed TA and release to CRMD	None	20 minutes	*Administrative Aide* Office of Authorized Signatory*

	1.17 Release to concerned personnel/ authorized representative through CETAS	None	10 minutes	*Administrative Officer* Central Records Management Division (CRMD)
2. Concerned Personnel receive the requested TA		None	None	
	TOTAL:	**None**	**Two (2) working days, 2 hours, and 15 minutes**	

As per Memorandum dated 06 January 2025 entitled "Adoption of the DOF Central Electronic Travel Authorization System (CETAS), Department Order 061.2024, "Updated Guidelines on DOF Travel Authorizations" and Department Order 002.2025, processing, approval, and issuance of official and personal travel authorizations (TAs) by the DOF will now be carried out through the CETAS. All concerned, are also advised to file their TAs at least ten (10) days prior to their intended travel.

The signatory is determined by the employee's office, in accordance with DO No. 002.2025 and DO No. 061.2024.

***Designated Endorsing Authority and Signatory**

	DOF	**Operating Bureaus (OBs)**			**Attached Agencies (AAs)**	**Supervised GFIs/ Corporations**
Office	**DOF Groups/ Offices**	**BIR & BOC**	**Local Treasury Offices**	**BTr & BLGF**	**IC, NTRC, CBAA, PTA, Philguarante, PMO, SEC**	**DBP, LBP, SSS, GSIS**
Legal Basis	Executive Order (EO) No. 292, s. 1987; EO No. 77, s. 2019					EO No. 77; EO No. 211, s. 2000; EO No. 251, s. 2000

Office / Bureau/ Attached Agencies	**Endorsing Office**	**Signatory**	**Travel Type**
1. All DOF Undersecretaries and Assistant Secretaries. 2. All Heads, including officials with the rank equivalent to Assistant Secretary and above of the DOF's OBs AAs, and supervised GFI's/Corporations; and 3. All officials of the Bureau of Customs (BOC) and the Bureau of Internal Revenue (BIR)	PDMSG OUSEC ROG	Secretary of Finance	Official and personal Travels

Foreign Travel more than 30 days			
4. Any official or rank-and-file employees/personnel and All other Officials with the rank equivalent to Director and below from OBs, AAs, and Supervised GFIs	PDMSG	Secretary of Finance	Official and personal
5. Any official or rank-and-file employees/personnel from BIR and BOC	OUSEC ROG		Official and personal
6. Local treasurers and assistant local treasurers	OASEC LSLFG		Official and personal
Foreign Travel less than 30 days			
7. All rank and file employees and personnel of the BOC and the BIR	PDMSG	Undersecretary of the Revenue Operations Group (ROG)	Official and personal Travels
8. All DOF Directors, rank-and-file employees, and personnel; and	PDMSG	Undersecretary of the Policy Development and Management Services Group (PDMSG)	Official and personal Travels
9. All other officials with the rank equivalent to Director and below of OBs, AAs, and supervised GFIs/Corporations			Official Travels
10. All local treasurers and assistant local treasurers of provinces, cities, and municipalities	PDMSG	Assistant Secretary of the Legal Services and Local Finance Group (LSLFG) and Assistant Secretary in charge of overseeing the operations of the Bureau of Local Government Finance (BLGF)	Official and personal Travels

14. Procurement of Goods through Competitive Bidding

Goods refer to (i) all items, supplies, and materials, whether in the nature of equipment, furniture, stationery, materials for construction, or personal property of any kind, needed in the transaction of public businesses or in the pursuit of any government undertaking, project or activity; or (ii) general support services which pertain to all types of services except Consulting Services and Infrastructure Projects, such as the repair and maintenance of equipment and furniture, as well as trucking, hauling, janitorial, security, and related analogous services. Personnel Services or individual Contract of Service or Job Order engagements do not fall under this definition (Implementing Rules and Regulations of Republic Act No. 12009 or the "New Government Procurement Act").

Office/Division:	Central Administration Office – Procurement Management Division (PMD)
Classification:	Highly Technical
Type of Transaction:	Government to Government
Who may avail:	Department of Finance Offices

CHECKLIST OF REQUIREMENTS	**WHERE TO SECURE**
1. Two (2) Original Copies Accomplished Purchase Request (PR)	End-user
2. One (1) Original Copy Approved Technical Specifications indicating the following, such as but not limited to: ● Quantity ● Material (if applicable) ● Color (if applicable) ● Dimensions (if applicable) ● Estimated cost with Market Scoping ● Estimated delivery date ● Sample picture, layout or swatch of item to be procured (if applicable) ● Purpose	End–user
3. Approved Annual Procurement Plan (APP) or Supplemental APP (1 Photocopy)	PMD, DOF Website and Transparency Seal Section

Client Steps	**Agency Action**	**Fees to be Paid**	**Processing Time**	**Personnel Responsible**
1. Submit the Purchase Request with the Technical Specifications to PMD for review	1.1 The PMD shall receive and provide its recommendation if the PR and/or Technical	None	3 Days	*Administrative Aide III* *Administrative Officer V* Procurement Management Division (PMD)

	Specification is/are in order and if included in the APP. 1.2 If the requested procurement is in order and included in the APP, the PMD shall forward the PR to the Director, CAO for approval and assigning of PR Number 1.3 If the requested procurement is not included in the APP, the PMD shall return the PR to the end-user.			
2. If the requested procurement is in order and included in the APP, the BAC Secretariat shall prepare the bidding documents. 2.1 If the requested procurement is not included in the APP, the end-user shall submit a request for amendment of the end-user's Project Procurement Management Plan (PPMP).	2. If the requested procurement is in order and included in the APP, the BAC Secretariat shall set a schedule to conduct a Pre-Procurement Conference. 2.1 Once the request for amendment is approved, the end-user shall transmit to the PMD the said approved request. The PMD shall include the subject item of procurement in the next amendment of the DOF's APP. Upon approval by	None None	2 Days (*10 Days, depends on the submission of the end-user and approval of the BAC)*	*Bid and Awards Committee (BAC) Secretariat* *Administrative Officer V* Procurement Management Division (PMD) *End-user* *Bid and Awards Committee (BAC) Members* *Head Of Procuring Entity (HoPE)*

	the BAC and the HoPE of the amended APP, the end-user may re-submit the documents for processing by the PMD.			
3. The end-user may resubmit the procurement project to PMD.	2.2 The BAC shall decide to approve or disapprove the posting of the bidding documents during the Pre-Procurement Conference. 2.3 If the posting is approved, the BAC Secretariat shall post the bidding documents on the DOF and PhilGEPS websites, and conspicuous place. 3. If the posting is disapproved, the BAC Secretariat shall return the PR and its attachments to the end-users' resubmission, if any.	None	1 Day	*End-user* *Bid and Awards Committee (BAC) Members* *Head Of Procuring Entity (HoPE) Technical Working Group (TWG) Members*
4. The end-user shall attend all scheduled procurement activities from posting to approval of Notice of Award (NOA).	4.1 All the concerned procurement actors shall attend to all the scheduled procurement activities from posting to the approval of NOA.	None	90 Days	*End-user* *Bid and Awards Committee (BAC) Secretariat* *Bid and Awards Committee (BAC) Members*

				Head of Procuring Entity (HoPE) *Technical Working Group (TWG) Members* *Observers* *Participating Bidders*
	4.2 Receive the accepted NOA Performance Security from the winning bidder.	None	10 Days	*Budget and Accounting Division* Central Financial Management Office *Bid and Awards Committee (BAC) Secretariat* *Winning Bidder*
	4.3 Receive the signed Contract and Notice to Proceed (NTP) from the winning bidder.	None	7 Days	*Bid and Awards Committee (BAC) Secretariat* *Head Of Procuring Entity (HoPE)* *Winning Bidder*
	TOTAL	**None**	**123 Working Days**	

Policy Development and Management Services Group Central Financial Management Office (PDMSG-CFMO)

External and Internal Services

1. Issuance of Certificate of Compensation Payment / Tax Withheld to Employees and Remitted to BIR.

The CFMO – Accounting Division furnishes employees with a Certificate of Compensation/Tax Withheld (BIR Form 2316) upon request. This certificate serves as official documentation of the taxes withheld and remitted to the Bureau of Internal Revenue (BIR).

Office or Division:	Central Financial Management Office (CFMO) – Accounting Division
Classification:	Simple
Type of Transaction:	G2C - Government to Citizen G2G – Government yo Government
Who may avail:	All DOF Officials and Employees

CHECKLIST OF REQUIREMENTS	**WHERE TO SECURE**
One (1) Original Copy Duly Accomplished Document Request Form / Request through email	Accounting Division / Requestor

Client Steps	**Agency Action**	**Fees to be Paid**	**Processing Time**	**Personnel Responsible**
1. Submit duly accomplished Document Request Slip in the Processing - Remittance Section, Accounting Division	1.1 Review completeness of information received in the Document Request Slip and Accuracy of the tax withheld in the Subsidiary Ledger.	None	22 minutes	*Accountant I* Accounting Division
	1.2 Produce BIR Form 2316 and affixes initials and signature thereon	None	8 minutes	*Accountant I* *Chief Accountant* Accounting Division
	1.3 Furnish signed BIR Form 2316 to the requesting person	None	3 minutes	*Accountant I* Accounting Division
2. Receive BIR Form 2316 and signs on the logbook of the Processing – Remittance Section, Accounting Division		None	None	
	TOTAL:	**None**	**33 minutes**	

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

The CFMO – Accounting Division furnishes Tax Certificate on Tax Deducted from Suppliers/Contractors and Remitted to BIR for Government Money Payment (GMP/VAT) and Expanded Withholding Tax (EWT) deducted on payments made to various suppliers/consultants/contractors and remitted to BIR supported by BIR Form 2307.

Office or Division:	Central Financial Management Office (CFMO) – Accounting Division
Classification:	Simple
Type of Transaction:	G2C – Government to Citizen G2B – Government to Business G2G – Government to Government
Who may avail:	Suppliers/Contractors/Consultants/Job Order employees

Checklist of Requirements	**Where to Secure**
One (1) Original Copy Duly Accomplished Document Request Slip	Accounting Division

Client Steps	**Agency Action**	**Fees to be paid**	**Processing time**	**Personnel Responsible**
1. Submit duly accomplished Document Request Slip in the Disbursement and Remittance Section, Accounting Division	1.1 Review completeness of information received in the Document Request Slip and accuracy of the tax withheld in the Disbursement Voucher	None	22 minutes	*Accountant IV* Accounting Division
	1.2 Produce BIR Form 2307 and affixes initials and signature thereon	None	8 minutes	*Accountant IV* *Chief Accountant* Accounting Division
	1.3 Furnish signed BIR Form 2307 to the requesting person	None	3 minutes	*Accountant IV* Accounting Division
2. Receive BIR Forms 2307 and signs on the logbook of the Disbursement and Remittance Section, Accounting Division	None	None	None	
	TOTAL:	**None**	**33 minutes**	

3. Issuance of Certificate of No Unliquidated Cash Advance

The CFMO - Accounting Division furnishes Certificate of No Unliquidated Cash Advance upon request from end-user to certify as to the unliquidated balance on the accounts on Advances to Officers and Employees and Advances to Special Disbursing Officers It is also a supporting document required for granting of cash advance for official business.

Office or Division:	Central Financial Management Office (CFMO) - Accounting Division
Classification:	Simple
Type of Transaction:	G2G – Government to Government
Who may avail:	DOF Officials and Employees

CHECKLIST OF REQUIREMENTS	**WHERE TO SECURE**
One (1) Original Copy Duly Accomplished Request Form	Accounting Division

Client Steps	**Agency Action**	**Fees to be Paid**	**Processing Time**	**Personnel Responsible**
1. Submit the duly accomplished Request Form to the Special Accounts Revenue and Miscellaneous Section, Accounting Division	1.1 Receive and review the submitted Request Form and check for prior unliquidated cash advance balance	None	22 minutes	*Liquidation Specialist* Accounting Division
	1.2 Produce the Certificate of No Unliquidated Cash Advance and affix initial and signature thereon	None	8 minutes	*Liquidation Specialist* Chief Accountant Accounting Division
	1.3 Furnish the signed Certificate of No Unliquidated Cash Advance to the requesting person	None	3 minutes	*Liquidation Specialist* Accounting Division
2. Receive the Certificate of No Unliquidated Cash Advance and signs on the logbook of the Special Accounts Revenue and Miscellaneous Section, Accounting Division	None	None	None	
	TOTAL:	**None**	**33 minutes**	

1. Actual Inspection of Delivered Items

This service involves physical inspection of delivered items pertaining to printed forms, accountable forms and other miscellaneous forms; office supplies including, but not limited to, USB flash drive, toners, inks and cartridges; medicines, medical and dental supplies and equipment; office uniforms and other wearables for official use; supplies and materials for special events; and Waste Materials Report related to supplies and materials, to ensure they meet the specified requirements and specifications.

The Technical Property Inspector (TPI) is officially designated, through an issued Department Personnel Order, and authorized to inspect and validate deliveries.

Office or Division:	Central Financial Management Office - Planning and Management Services Division (PMSD)
Classification:	Simple
Type of Transaction:	Government-to-Government (Internal)
Who may avail:	Procurement Management Division (PMD) / Requesting Office

CHECKLIST OF REQUIREMENTS	**WHERE TO SECURE**
ORIGINAL COPY:	
. Notice of Delivery – 4 copies	PMD / Requesting Office
. Inspection and Acceptance Report - 4 copies	PMD / Requesting Office
. Delivery Receipt (or Sales Invoice/Official Receipt in case of emergency purchase) – 1 copy	Supplier
. Approved Purchase Order/Job Order/Contract – 1 copy, if applicable	PMD / Requesting Office
PHOTOCOPY:	
Signed (as inspected) Delivery Receipt (or Sales Invoice/Official Receipt in case of emergency purchase) – 1 copy	PMD / Requesting Office

Client Steps	**Agency Action**	**Fees to be paid**	**Processing time**	**Personnel Responsible**
1. Issue the Notice of Delivery upon confirmation of the schedule of delivery with the supplier.	1. Receive and sign the Notice of Delivery and retain the fourth copy for file. ** The TPI or authorized representative from the PMSD shall be available at the time of the scheduled delivery.*	None	3 minutes	*TPI or authorized Administrative Officer* PMSD
	2. Record the details of the actual inspection to the monitoring sheet.	None	10 minutes	
2. Prepare and hand over the Inspection and	1. Receive the IAR with supporting documents.	None	3 minutes	*TPI or authorized Administrative Officer* PMSD
	2. Inspect and verify whether the delivered items satisfy the	None	6 hours and 40 minutes	

Acceptance Report (IAR) to the TPI at the actual delivery, along with the Delivery Receipt (DR)/ Sales Invoice (SI)/ Official Receipt (OR) and Purchase Order (PO) and witness the actual inspection.	requirements stated in the approved PO and DR/SI/OR as to quantity and specifications. * The TPI inspects the delivered items with the presence of the Supply Officer (SO)/ Property Custodian (PC), and a representative from the PMD.			
	3. Acknowledge and sign the DR/SI/OR as inspected.	None	3 minutes	
	4. Sign and specify the date of inspection and put a check mark on the "Inspection" portion of the IAR. * In case of rejection of delivered items due to non-conformance with the specifications and other terms and conditions stated in the PO: - Recommend rejection of the delivered items. - Indicate the particular reason/s for rejection in the IAR; and - Return all the documents to the PMD.	None	20 minutes	
	5. Return the IAR and other supporting documents to the PMD and retain one original copy of the signed IAR for file.	None	5 minutes	
3. Receive the IAR and other supporting documents from the PMD and give a photocopy of the signed DR/SI/OR to the TPI.	1. Receive and file the photocopy of DR/SI/ OR along with the original copy of the signed IAR.	None	3 minutes	*TPI or authorized Administrative Officer* PMSD
	2. Record the details of the actual inspection and reference numbers in the monitoring sheet and provide the PMD representative with a Feedback Survey Form upon completing the actual inspection.	None	15 minutes	
	TOTAL:	**None**	**7 hours 42 minutes**	

Policy Development and Management Services Group Central Management Information Office (PDMSG-CMIO)

Internal Services

1. Request for User Account Management Service

This service manages User Accounts tasks such as creating, modifying, deleting, and password resetting. It also oversees migration, role-based access control, and the activation or reactivation of User Accounts. These tasks are performed for the following systems:

a. Active Directory
b. Dashboard
c. Data
d. Database
e. Data Warehouse
f. Email Account
g. Storage Facility
h. System User Account
i. Privileged Access Management

Office or Division:	Central Management Information Office (CMIO) / IT Planning and Operations Division (ITPOD)
Classification:	Simple
Type of Transaction:	Internal Government-to-Government (G2G)
Who may avail:	DOF Employees

Checklist of Requirements	**Where to Secure**
Duly accomplished and approved request form	CMIO

Client Steps	**Agency Action**	**Fees to be paid**	**Processing Time**	**Person Responsible**
1. Initialize request of service through calls, emails, text messages, or walk-ins	1.1 Receive and encode request details and select the appropriate category of request / service in the IT Helpdesk System to generate a ticket number.	None	15 minutes	Level 1 Service Engineer*
	1.2 Probe/ verify request for appropriate resolution **1.2a** Indicate successful completion of the request and close the ticket in the IT Helpdesk upon resolving the client requests **1.2b** Elevate or assign the request to designated Level 2 Engineer (IT	None	30 minutes	Level 1 Service Engineer

	Personnel) if not resolved.			
	1.3 Receive/claim the ticket number and verify the request details.	None	10 Minutes	Level 2 Service Engineer**
	1.4 Review and approve client request.	None	10 minutes	Level 3 Service Engineer***
	1.5 Execute, and carry out standard procedures for the client request.	None	8 Hours	Level 2 Service Engineer
2. Receive notification and validate request completion by advising the IT personnel if performed resolution is acceptable/ unacceptable.	2. Close ticket and send feedback, otherwise, execute appropriate resolution until the ticket is closed.		5 minutes	Level 2 Service Engineer
	TOTAL:	**None**	**45 minutes** (Up to Level 1 Engineer) **1 day and 1 hour and 10 minutes** (Up to Level 3)	

The CMIO adheres to the Information Technology Infrastructure Library (ITIL) framework, which applies best practices for managing IT services. This approach ensures IT operations are aligned with client needs and enhances service delivery through a structured methodology. Using this framework, the CMIO effectively addresses and resolves issues based on their designated tier levels.

Type	Complexity of Issues being Handles	DWBID	ESDD	ITID	ITPOD
*Level 1 Service Engineer	Basic Issues	ICT Response Officer II	ICT Support Specialist I / Administrative Assistant V	ICT Response Support Specialist	ICT Response Officer II
**Level 2 Service Engineer	Complex Problems	Assistant Division Chief / Information Technology Officer II	Assistant Division Chief/ Information Technology Officer II	Assistant Division Chief/ Information Technology Officer II	Assistant Division Chief/ Planning Officer IV
***Level 3 Service Engineer	Most Intricate Issues	Division Chief/ Information Technology Officer III	Division Chief/ Information Technology Officer III	Division Chief/ Information Technology Officer III	Division Chief/ Planning Officer V

2. Request for Back-up and Recovery

This service is dedicated to the protection of data through the creation of secure backups and the implementation of recovery strategies in the event of data loss. It aims to ensure operational continuity by swiftly restoring data during unexpected situations and reducing data loss or corruption risks. The service includes creating, modifying, and deleting File Storage Facilities, digital archiving, email account backup, and restoration. It also provides data backup and recovery for the following systems:

a. Email
b. Data
c. Database
d. Data Warehouse
e. Storage Facility

Office or Division:	Central Management Information Office (CMIO) / Data Warehouse and Business Intelligence Division (DWBID)
Classification:	Complex
Type of Transaction:	Internal Government-to-Government (G2G)
Who may avail:	DOF Employees

Checklist of Requirements	**Where to Secure**
Duly accomplished and approved request form	CMIO

Client Steps	**Agency Action**	**Fees to be paid**	**Processing Time**	**Person Responsible**
1. Initialize request of service through calls, emails, text messages, or walk-ins	1.1 Receive and encode request/issues/concern details and select the appropriate category of request/ service in the IT Helpdesk System to generate a ticket number.	None	15 minutes	Level 1 Service Engineer*
	1.2 Probe/ verify the request for appropriate resolution **1.2a** Indicate successful completion of the request and close the ticket in the IT Helpdesk upon resolving the client requests / issues / concerns. **1.2.b** Elevate or assign request to designated Level 2 Engineer (IT	None	30 minutes	Level 1 Service Engineer

	Personnel) if not resolved.			
	1.3 Receive/claim ticket number then verify and analyze the requirements.	None	30 Minutes	Level 2 Service Engineer**
	1.4 Review and approve client requests.	None	30 minutes	Level 3 Service Engineer
	1.5 Execute, and carry out standard procedures for the client request.	None	3 days	Level 2 Service Engineer
2. Receive notification and validate request completion by advising the IT personnel if the performed resolution is acceptable/ unacceptable.	2. Close the ticket and send feedback, otherwise, execute the appropriate resolution until the ticket is closed.		5 minutes	Level 2 Service Engineer
	TOTAL:	**None**	**45 minutes** (Up to Level 1 Engineer) **3 days and 1 hour 50 minutes** (Up to Level 3)	

The CMIO adheres to the Information Technology Infrastructure Library (ITIL) framework, which applies best practices for managing IT services. This approach ensures IT operations are aligned with client needs and enhances service delivery through a structured methodology. Using this framework, the CMIO effectively addresses and resolves issues based on their designated tier levels.

Type	Complexity of Issues being Handles	DWBID	ESDD	ITID	ITPOD
*Level 1 Service Engineer	Basic Issues	ICT Response Officer II	ICT Support Specialist I / Administrative Assistant V	ICT Response Support Specialist	ICT Response Officer II
**Level 2 Service Engineer	Complex Problems	Assistant Division Chief / Information Technology Officer II	Assistant Division Chief/ Information Technology Officer II	Assistant Division Chief/ Information Technology Officer II	Assistant Division Chief/ Planning Officer IV
***Level 3 Service Engineer	Most Intricate Issues	Division Chief/ Information Technology Officer III	Division Chief/ Information Technology Officer III	Division Chief/ Information Technology Officer III	Division Chief/ Planning Officer V

3. Request for ICT Equipment Management

This service involves procedures for requesting support on ICT equipment management including deployment, application (app) installation, troubleshooting, repair, connection, and/or set-up for the following equipment:

a. Desktop/laptop
b. Scanner
c. Printer
d. Barcode Printer/Scanner
e. PABX
f. Other Peripherals

Office or Division:	CMIO / ITPOD
Classification:	Simple
Type of Transaction:	Internal Government-to-Government (G2G)
Who may avail:	DOF Employees

Checklist of Requirements	**Where to Secure**
Duly accomplished and approved request form	CMIO

Client Steps	**Agency Action**	**Fees to be paid**	**Processing Time**	**Person Responsible**
1. Initialize request of service through calls, emails, text messages, or walk-ins	1.1 Receive and encode request/issues/concern details and select the appropriate category of request/ service in the IT Helpdesk System to generate a ticket number.	None	15 minutes	Level 1 Service Engineer*
	1.2 Probe/ verify the request for appropriate resolution **1.2a** Indicate successful completion of the request and close the ticket in the IT Helpdesk upon resolving the client requests/issues/ concerns. **1.2.b** Elevate or assign the request to designated Level 2 Engineer (IT Personnel) if not resolved.	None	30 minutes	Level 1 Service Engineer

	1.3 Receive/claim ticket number and verify the request details.	None	10 Minutes	Level 2 Service Engineer**
	1.4 Review and approve client requests.	None	10 minutes	Level 3 Service Engineer***
	1.5 Execute, and carry out standard procedures for the client request.	None	8 Hours	Level 2 Service Engineer
2. Receive notification and validate request completion by advising the IT personnel if performed resolution is acceptable/ unacceptable.	2. Close ticket and send feedback, otherwise, execute appropriate resolution until the ticket is closed.	None	5 minutes	Level 2 Service Engineer
	TOTAL:	**None**	**45 minutes** (Up to Level 1 Engineer) **1 day and 1 hour 10 minutes** (Up to Level 3)	

The CMIO adheres to the Information Technology Infrastructure Library (ITIL) framework, which applies best practices for managing IT services. This approach ensures IT operations are aligned with client needs and enhances service delivery through a structured methodology. Using this framework, the CMIO effectively addresses and resolves issues based on their designated tier levels.

Type	Complexity of Issues being Handles	DWBID	ESDD	ITID	ITPOD
*Level 1 Service Engineer	Basic Issues	ICT Response Officer II	ICT Support Specialist I / Administrative Assistant V	ICT Response Support Specialist	ICT Response Officer II
**Level 2 Service Engineer	Complex Problems	Assistant Division Chief / Information Technology Officer II	Assistant Division Chief/ Information Technology Officer II	Assistant Division Chief/ Information Technology Officer II	Assistant Division Chief/ Planning Officer IV
***Level 3 Service Engineer	Most Intricate Issues	Division Chief/ Information Technology Officer III	Division Chief/ Information Technology Officer III	Division Chief/ Information Technology Officer III	Division Chief/ Planning Officer V

4. Request for Database Administration Service

The service manages databases to ensure smooth and secure operation through database creation, modification, replication and deletion, table creation, modification and deletion, data import and export, and data modification.

Office or Division:	CMIO / DWBID
Classification:	Simple
Type of Transaction:	Internal Government-to-Government (G2G)
Who may avail:	DOF Employees

Checklist of Requirements	**Where to Secure**
Duly accomplished and approved request form	CMIO

Client Steps	**Agency Action**	**Fees to be paid**	**Processing Time**	**Person Responsible**
1. Initialize request of service through calls, emails, text messages, or walk-ins	1.1 Receive and encode request / issues /concern details and select the appropriate category of request/ service in the IT Helpdesk System to generate a ticket number.	None	15 minutes	Level 1 Service Engineer*
	1.2 Probe/ verify request for appropriate resolution **1.2a** Indicate successful completion of the request and close the ticket in the IT Helpdesk upon resolving the client requests / issues / concerns. **1.2b** Elevate or assign request to designated Level 2 Engineer (IT Personnel) if not resolved.	None	30 minutes	Level 1 Service Engineer
	1.3 Receive/claim ticket number and verify the request details.	None	10 Minutes	Level 2 Service Engineer**

	1.4 Review and approve client request.	None	10 minutes	Level 3 Service Engineer***
	1.5 Execute, and carry out standard procedures for the client request.	None	8 Hours	Level 2 Service Engineer
2. Receive notification and validate request completion by advising the IT personnel if performed resolution is acceptable/ unacceptable.	2. Close ticket and send feedback, otherwise, execute appropriate resolution until the ticket is closed.		5 minutes	Level 2 Service Engineer
	TOTAL:	**None**	**45 minutes** (Up to Level 1 Engineer) **One (1) working day 1 hour 10 minutes**	

The CMIO adheres to the Information Technology Infrastructure Library (ITIL) framework, which applies best practices for managing IT services. This approach ensures IT operations are aligned with client needs and enhances service delivery through a structured methodology. Using this framework, the CMIO effectively addresses and resolves issues based on their designated tier levels.

Type	Complexity of Issues	DWBID	ESDD	ITID	ITPOD
*Level 1 Service Engineer	Basic Issues	ICT Response Officer II	ICT Support Specialist I / Administrative Assistant V	ICT Response Support Specialist	ICT Response Officer II
**Level 2 Service Engineer	Complex Problems	Assistant Division Chief / Information Technology Officer II	Assistant Division Chief/ Information Technology Officer II	Assistant Division Chief/ Information Technology Officer II	Assistant Division Chief/ Planning Officer IV
***Level 3 Service Engineer	Most Intricate Issues	Division Chief/ Information Technology Officer III	Division Chief/ Information Technology Officer III	Division Chief/ Information Technology Officer III	Division Chief/ Planning Officer V

5. Request for Information and Communication Technologies (ICT) Assistance for Meetings/Events

This service refers to ICT assistance at DOF meetings/events such as technical support, ICT equipment connection, etc. such as:

a. Videoconferencing
b. Teleprompter
c. TV and Bulletin Boards
d. Other Devices

Office or Division:	CMIO / ITPOD
Classification:	Simple
Type of Transaction:	Internal Government-to-Government (G2G)
Who may avail:	DOF Employees

Checklist of Requirements	**Where to Secure**
Detailed request of ICT assistance on meetings/events	CMIO

Client Steps	**Agency Action**	**Fees to be paid**	**Processing Time**	**Person Responsible**
1. Initialize request of service through calls, emails, text messages, or walk-ins	1.1 Receive and encode request/issues/concern details and select the appropriate category of request/ service in the IT Helpdesk System to generate a ticket number.	None	15 minutes	Level 1 Service Engineer*
	1.2 Probe/ verify the request for appropriate resolution **1.2a** Indicate successful completion of the request and close the ticket in the IT Helpdesk upon resolving the client requests/issues/ concerns. **1.2b** Elevate or assign request to designated Level 2 Engineer (IT Personnel) if not resolved.	None	10 minutes	Level 1 Service Engineer

	1.3 Receive/claim ticket number and verify the request details.	None	15 Minutes	Level 2 Service Engineer**
	1.4 Execute, and carry out standard procedures for the client request.	None	1 day	Level 2 ICT Service Engineer
2. Receive notification and validate request completion by advising the IT personnel if the performed resolution is acceptable/ unacceptable.	2. Close ticket and send feedback, otherwise, execute the appropriate resolution until the ticket is closed.		15 minutes	Level 2 ICT Service Engineer
	TOTAL:	**None**	**One (1) working day 55 minutes**	

The CMIO adheres to the Information Technology Infrastructure Library (ITIL) framework, which applies best practices for managing IT services. This approach ensures IT operations are aligned with client needs and enhances service delivery through a structured methodology. Using this framework, the CMIO effectively addresses and resolves issues based on their designated tier levels.

Type	Complexity of Issues	DWBID	ESDD	ITID	ITPOD
*Level 1 Service Engineer	Basic Issues	ICT Response Officer II	ICT Support Specialist I / Administrative Assistant V	ICT Response Support Specialist	ICT Response Officer II
**Level 2 Service Engineer	Complex Problems	Assistant Division Chief / Information Technology Officer II	Assistant Division Chief/ Information Technology Officer II	Assistant Division Chief/ Information Technology Officer II	Assistant Division Chief/ Planning Officer IV
***Level 3 Service Engineer	Most Intricate Issues	Division Chief/ Information Technology Officer III	Division Chief/ Information Technology Officer III	Division Chief/ Information Technology Officer III	Division Chief/ Planning Officer V

6. Request for Network Connectivity

This service ensures that end-user computers are physically connected to the DOF network and are configured to access the DOF Network services through:

a. Bring-Your-Own-Device (BYOD) Connection
b. DOF device Internet Connection
c. Remote Connection

Office or Division:	Central Management Information Office (CMIO) / IT Infrastructure Division (ITID)
Classification:	Simple
Type of Transaction:	Internal Government-to-Government (G2G)
Who may avail:	DOF Employees

Checklist of Requirements	Where to Secure
1. Accomplished and Approved Form	CMIO Helpdesk Officer
2. ICT Resource/Equipment for configuration	General Services Division
3. Cable/Wi-Fi AP availability	General Services Division

Client Steps	Agency Action	Fees to be paid	Processing Time	Person Responsible
1. Initialize request of service through calls, emails, text messages, or walk-ins	1.1 Receive and encode request details and select the appropriate category of request/ service in the IT Helpdesk System to generate a ticket number.	None	15 mins	Level 1 Service Engineer*
	1.2 Probe/ verify request for appropriate resolution then print request form.	None	15 mins	Level 1 Service Engineer
2. Accomplish and submit request (IT Helpdesk)/clearance routing slip	2.1 Receive and address request. **2.1a** Indicate successful completion of the request and close the ticket in the IT Helpdesk upon resolving the client requests / issues / concerns. **2.1b** Elevate or assign request to designated Level 2 Engineer (IT	None	30 minutes	Level 1 Service Engineer

	Personnel) if not resolved.			
	2.2 Execute, and carry out standard ICT procedure for network connectivity.	None	1 hour	Level 2 Service Engineer**
3. Confirm request completion by advising the IT personnel if performed action is acceptable/ unacceptable.	3. Close ticket and send feedback, otherwise, execute appropriate resolution until the ticket is closed.	None	15 mins	Level 2 Service Engineer
	TOTAL:	**None**	**2 hours 15 minutes**	

The CMIO adheres to the Information Technology Infrastructure Library (ITIL) framework, which applies best practices for managing IT services. This approach ensures IT operations are aligned with client needs and enhances service delivery through a structured methodology. Using this framework, the CMIO effectively addresses and resolves issues based on their designated tier levels.

Type	Complexity of Issues	DWBID	ESDD	ITID	ITPOD
*Level 1 Service Engineer	Basic Issues	ICT Response Officer II	ICT Support Specialist I / Administrative Assistant V	ICT Response Support Specialist	ICT Response Officer II
**Level 2 Service Engineer	Complex Problems	Assistant Division Chief / Information Technology Officer II	Assistant Division Chief/ Information Technology Officer II	Assistant Division Chief/ Information Technology Officer II	Assistant Division Chief/ Planning Officer IV
***Level 3 Service Engineer	Most Intricate Issues	Division Chief/ Information Technology Officer III	Division Chief/ Information Technology Officer III	Division Chief/ Information Technology Officer III	Division Chief/ Planning Officer V

7. Request for Enhancement of existing ICT Projects

This service request covers the development and/or enhancement of systems, websites or portals, and dashboards, digitization of physical documents, and provision of PABX.

a. Dashboards
b. ICT Systems
c. Website
d. Web Portals
e. Digitization Requests

Office or Division:	Central Management Information Office
Classification:	Simple
Type of Transaction:	Internal Government-to-Government (G2G)
Who may avail:	DOF Employees

Checklist of Requirements	**Where to Secure**
1. Accomplished and Approved Request Form 2. Project Details and Business Requirements	CMIO Helpdesk Officer

Client Steps	**Agency Action**	**Fees to be paid**	**Processing Time**	**Person Responsible**
1. Initialize request of service through calls, emails, text messages, or walk-ins	1.1. Receive and encode request / issues / concern details and select the appropriate category of request/ service in the IT Helpdesk System to generate a ticket number.	None	15 minutes	Level 1 Service Engineer*
	1.2 Probe/ verify request for appropriate resolution 1.2a Indicate successful completion of the request and close the ticket in the IT Helpdesk upon resolving the client requests / issues / concerns. 1.2b Elevate or assign request to designated Level 2 Engineer (IT Personnel) if not resolved.	None	30 minutes	Level 1 Service Engineer

	1.3 Schedule a consultation meeting with the client to discuss and finalize the details of the requested project	None	10 minutes	Level 2 Engineer**
2 Finalize project Details	2.2 Approve the Project proposal and proceed to Project Implementation / Execution. Close the Ticket.	None	15 mins	Level 3 Service Engineer***/ CMIO Director III/ IV
	TOTAL:	**None**	**1 hour 10 minutes**	

The duration of Project Implementation may span from 3 to 6 months, contingent upon budget availability and the complexity of the requested project. As a result, only the request for Approval of Project Proposal is outlined in the Citizen's Charter.

The CMIO adheres to the Information Technology Infrastructure Library (ITIL) framework, which applies best practices for managing IT services. This approach ensures IT operations are aligned with client needs and enhances service delivery through a structured methodology. Using this framework, the CMIO effectively addresses and resolves issues based on their designated tier levels.

Type	Complexity of Issues	DWBID	ESDD	ITID	ITPOD
*Level 1 Service Engineer	Basic Issues	ICT Response Officer II	ICT Support Specialist I / Administrative Assistant V	ICT Response Support Specialist	ICT Response Officer II
**Level 2 Service Engineer	Complex Problems	Assistant Division Chief / Information Technology Officer II	Assistant Division Chief/ Information Technology Officer II	Assistant Division Chief/ Information Technology Officer II	Assistant Division Chief/ Planning Officer IV
***Level 3 Service Engineer	Most Intricate Issues	Division Chief/ Information Technology Officer III	Division Chief/ Information Technology Officer III	Division Chief/ Information Technology Officer III	Division Chief/ Planning Officer V

Revenue Operations Group (ROG)

External Services

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

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

Individuals and general professional partnerships and their representatives who are denied accreditation by the Commissioner may appeal such denial to the Secretary of Finance. The Secretary of Finance shall rule on the Appeal within forty (40) working days from receipt of such appeal. Failure of the Secretary of Finance to rule on the Appeal within the prescribed period shall be deemed as approval of the application for accreditation of the appellant.

Office or Division:	Revenue Operations Group (ROG)
Classification:	Highly Technical
Type of Transaction:	Government to Citizen
Who may avail:	Citizen who received an unfavorable decision from the Commissioner

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
Two (2) Original Copies of the Appeal filed within 15 days from date of receipt of the adverse ruling which must contain the following: a. must be under oath; b. addressed to the Secretary of Finance and be filed with the Revenue Operations Group, Department of Finance, DOF Building, BSP Complex, Roxas Blvd. corner Pablo Ocampo St., City of Manila; c. contain the heading "Appeal of Accreditation as Tax Agent/Practitioner"; d. allege and show that the Appeal was filed within the reglementary period; e. allege the material facts upon which the application for accreditation was requested; f. state that exactly the same facts were presented to the BIR; g. define the issues sought to be resolved; h. contain the facts and the law relied upon to dispute the decision of the Commissioner;	Requesting Party

i. signed by or on behalf of the taxpayer filing the appeal, provided that, only lawyers engaged by the taxpayer and/or tax agents accredited by the BIR may sign on behalf of the taxpayer; j. accompanied by a certified true copy of the Commissioner's challenged ruling; k. contain a stamp of the Office of the Commissioner of Internal Revenue, indicating that a copy of the Appeal to review the ruling was received by the Commissioner;				
Duplicate copy of the records on file with the BIR pertaining to his Appeal, which set of records must be authenticated and certified by the BIR		Office of the Commissioner - Bureau of Internal Revenue Certification Fee may be imposed by the BIR.		
Client Steps	**Agency Action**	**Fees to be Paid**	**Processing Time**	**Personnel Responsible**
1. Submit the Appeal with the required attachments through the Central Records and Management Division (CRMD)	1.1 Receive the Appeal and transmit to the Office of the Secretary	None	One (1) working day	*Administrative Officer* Central Records and Management Division
	1.2 Receive, evaluate and assign the appeal to ROG	None	Three (3) working days	*Secretary of Finance* Office of the Secretary
	1.3 Assign the appeal to ROG technical staff/handling lawyer	None	Two (2) working days	*Undersecretary / Assistant Secretary* Revenue Operations Group
	1.4 Conduct technical review of the Appeal and complete staff work, including preparation of Memorandum and draft Letter/Decision	None	Eighteen (18) working days	*Attorney/Handling lawyer* Revenue Operations Group
	1.5 Review the draft Memorandum and Letter/Decision to the Appeal; the ROG technical	None	Ten (10) working days	*Undersecretary/ Assistant Secretary/Director/ Chief* Revenue Operations Group

	staff/handling lawyer will reflect the appropriate revisions, if any.			
	1.6 Submit to the Secretary the Memorandum and draft Letter/Decision for his review	None	One (1) working day	*Administrative Officer* Revenue Operations Group
	1.7 Review and signature by the Secretary of the Letter/Decision and Memorandum.	None	Three (3) working days	*Secretary of Finance* Office of the Secretary *Undersecretary/ Assistant Secretary/ Attorney* Revenue Operations Group
	1.8 Forward to the CRMD the signed Letter/Decision	None	One (1) working day	*Administrative Assistant* Revenue Operations Group
	1.9 Send out the Letter Decision to the client	None	One (1) working day	*Administrative Officer* Central Records Management Division
2. Received the Letter Decision	None	None	None	
	TOTAL:	**None**	**Forty (40) Working Days** ***(see note)***	

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

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

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

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

Section 8(D) further provides that the decision of the Commissioner of Internal Revenue of cancelling the accreditation of the Tax Agent shall be immediately executory. Nevertheless, the Tax Agent may file a Petition for Reconsideration with the Secretary of Finance within 15 days from receipt of the Commissioner's decision. The Secretary of Finance shall act on the Petition within forty (40) working from the filing of such Petition. In the event that the Secretary is unable to act on the Petition within the period prescribed, the decision of the Commissioner shall be deemed sustained.

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

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
Two (2) Original Copies of the Petition for Reconsideration filed within 15 days from date of receipt of the adverse ruling which must contain the following: a. must be under oath; b. addressed to the Secretary of Finance and be filed with the Revenue Operations Group, Department of Finance, DOF Building, BSP Complex, Roxas Blvd. corner Pablo Ocampo St., City of Manila; c. contain the heading "Petition for Reconsideration of Cancellation of Accreditation as Tax Agent/Practitioner"; d. allege and show that the Petition for Reconsideration was filed within the reglementary period; e. allege the material facts upon which the application for accreditation was requested;	Requesting Party

f. state that exactly the same facts were presented to the BIR; g. define the issues sought to be resolved; h. contain the facts and the law relied upon to dispute the decision of the Commissioner; i. signed by or on behalf of the taxpayer filing the appeal, provided that, only lawyers engaged by the taxpayer and/or tax agents accredited by the BIR may sign on behalf of the taxpayer; j. accompanied by a certified true copy of the Commissioner's challenged ruling; k. contain a stamp of the Office of the Commissioner of Internal Revenue, indicating that a copy of the Petition for Reconsideration to review the ruling was received by the Commissioner;				
Duplicate copy of the records on file with the BIR pertaining to his Petition for Reconsideration, which set of records must be authenticated and certified by the BIR		Office of the Commissioner - Bureau of Internal Revenue Certification Fee may be imposed by the BIR.		
Client Steps	**Agency Action**	**Fees to be Paid**	**Processing Time**	**Personnel Responsible**
1. Submit the Petition for Reconsideration with the required attachments through the Central Records and Management Division (CRMD)	1.1 Receive the Petition and transmit to the Office of the Secretary	None	One (1) working day	*Administrative Officer* Central Records and Management Division
	1.2 1Receive, evaluate and assign the Petition to ROG	None	Three (3) working days	*Secretary of Finance* Office of the Secretary
	1.3 Assign the Petition to ROG technical staff/handling lawyer	None	Two (2) working days	*Undersecretary/ Assistant Secretary*
	1.4 Conduct technical review of the petition and complete staff work, including preparation of Memorandum and draft Letter/Decision	None	Eighteen (18) working days	*Attorney/Handling lawyer* Revenue Operations Group

	1.5 Review the draft Memorandum and Letter Decision to the Appeal; the ROG technical staff/handling lawyer will reflect the appropriate revisions, if any.	None	Ten (10) working days	*Undersecretary/ Assistant Secretary/Director/ Chief* Revenue Operations Group
	1.6 Submit to the Secretary the Memorandum and draft Letter Decision for his review	None	One (1) working day	*Administrative Officer* Revenue Operations Group
	1.7 Review and signature by the Secretary of the Letter Decision and Memorandum.	None	Three (3) working days	*Secretary of Finance* Office of the Secretary *Undersecretary/ Assistant Secretary/ Attorney* Revenue Operations Group
	1.8 Forward to the CRMD the signed Letter Decision	None	One (1) working day	*Administrative Assistant* Revenue Operations Group
	1.9 Send out the Letter Decision to the client	None	One (1) working day	*Administrative Officer* Central Records Management Division
2. Receive the Letter/ Decision	None	None	None	
	TOTAL:	**None**	**Forty (40) Working Days** ***(see note)***	

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

3. Review of Rulings of Commissioner of Internal Revenue

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

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

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
Two (2) Original Copies of the Request for Review filed within 30 days from date of receipt of the adverse ruling which must contain the following: a. must be under oath; b. addressed to the Secretary of Finance and be filed with the Revenue Operations Group, Department of Finance, DOF Building, BSP Complex, Roxas Blvd. corner Pablo Ocampo St., City of Manila; c. contain the heading "Request for Review of BIR Ruling No. ____"; d. allege and show that the request was filed within the reglementary period; e. indicate the Tax Identification Number of the taxpayer; f. allege the material facts upon which the ruling was requested; g. state that exactly the same facts were presented to the BIR; h. define the issues sought to be resolved; i. contain the facts and the law relied upon to dispute the ruling of the Commissioner; j. signed by or on behalf of the taxpayer filing the appeal, provided that, only lawyers engaged by the taxpayer and/or tax agents accredited by the BIR may sign on behalf of the taxpayer; k. accompanied by a certified true copy of the Commissioner's challenged ruling; l. contain a stamp of the Office of the Commissioner of Internal Revenue, indicating that a copy of the request to review the ruling was received by the Commissioner; and	Requesting Party

m. specifically state that the taxpayer does not have a pending assessment or case in a court of justice where the same issues are being considered;				
Duplicate copy of the records on file with the BIR pertaining to his request, which set of records must be authenticated and certified by the BIR		Legal Division/International Tax Affairs Division of Bureau of Internal Revenue. Certification Fee may be imposed by the BIR.		
Client Steps	**Agency Action**	**Fees to be Paid**	**Processing Time**	**Personnel Responsible**
1. Submit the Request for Review with the required attachments through the Central Records and Management Division (CRMD)	1.1 CRMD initially receives the Request for Review ("Request") and transmits the same to the Office of the Secretary	None	One (1) working day	*Administrative Officer* Central Records Management Division
	1.2 Receives, evaluates the Request and assigns it to ROG.	None	Three (3) working days	*Secretary of Finance* Office of the Secretary
	1.3 Assigns the Request to ROG lawyer	None	Two (2) working days	*Undersecretary/ Assistant Secretary/* Revenue Operations Group
	1.4 Conduct technical review of the Request and complete staff work including preparation of Memorandum and draft Letter Decision	None	Twenty-one (21) working days	*Attorney/Handling lawyer* Revenue Operations Group
	1.5 Review of the draft Memorandum and Letter Decision by the Assistant Secretary and for submission to the Undersecretary	None	Seven(7) working days	*Assistant Secretary/ Chief/Director* Revenue Operations Group
	1.6 Submit to the Undersecretary the draft Memorandum and draft Letter	None	One (1) working day	*Administrative Officer* Revenue Operations Group

	Decision for his/her review			
	1.7 Final Review of the draft Memorandum by the Undersecretary. ROG lawyer will reflect the revisions, if any. Then submit the final Memorandum and Letter Decision to the Secretary	None	Ten (10) working days	*Secretary of Finance* Office of the Secretary *Undersecretary/ Assistant Secretary/ Attorney* Revenue Operations Group
	1.8 Review and signature by the Secretary of Finance	None	Three (3) working days	*Secretary of Finance* Office of the Secretary
	1.9 Forward to the CRMD the signed Letter Decision	None	One (1) working day	*Administrative Assistant* Revenue Operations Group
	1.10 Send out the Letter Decision to the client	None	One (1) working day	*Administrative Officer* Central Records Management Division
2. Receive the Letter Decision	None	None	None	
	TOTAL:	**None**	**Fifty (50) Working Days** ***(see note2)***	

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

4. Automatic Review of Actions of the Commissioner of Customs

Any decision by the Bureau of Customs adverse to the government on forfeiture and other cases pursuant to Section 1127 and 1128 of the Customs Modernization and Tariff Act (CMTA).

Office or Division:	Revenue Operations Group ("ROG")
Classification:	Highly Technical
Type of Transaction:	Government to Government
Who may avail:	Bureau of Customs

CHECKLIST OF REQUIREMENTS	**WHERE TO SECURE**
One (1) Original memorandum or letter request from the Commissioner of Customs with documents required by relevant law or issuance.	Bureau of Customs

Client Steps	**Agency Action**	**Fees to be Paid**	**Processing Time**	**Personnel Responsible**
1. Submit the Request for Review with the required attachments through the Central Records and Management Division (CRMD)	1.1 CRMD initially receives the Request for Review ("Request") and transmits the same to the Office of the Secretary	None	One (1) working day	*Administrative Officer* Central Records Management Division
	1.2 Evaluates the Request and assigns it to ROG	None	Three (3) working days	*Secretary of Finance* Office of the Secretary
	1.3 Assigns the Request to ROG lawyer	None	Two (2) working days	*Undersecretary/ Assistant Secretary/ Attorney* Revenue Operations Group
	1.4 Conduct technical review of the Request and complete staff work, including preparation of Memorandum and draft Letter Decision	None	Twenty-one (21) working days	*Attorney/ handling lawyer* Revenue Operations Group
	1.5 Review of the draft Memorandum and Letter Decision by the Assistant Secretary and for submission to the Undersecretary	None	Seven (7) working days	*Assistant Secretary/ Chief/Director* Revenue Operations Group
	1.6 Submit to the Undersecretary the draft Memorandum and draft Letter	None	One (1) working day	*Administrative Officer* Revenue Operations Group

	Decision for his/her review			
	1.7 Final Review of the draft Memorandum by the Undersecretary. ROG lawyer will reflect the revisions, if any. Then submit the final Memorandum and Letter Decision to the Secretary	None	Ten (10) working days	*Secretary of Finance* Office of the Secretary *Undersecretary/ Assistant Secretary/ Attorney* Revenue Operations Group
	1.8 Review and signature by the Secretary of Finance	None	Three (3) working days	*Secretary of Finance* Office of the Secretary
	1.9 Forward to the CRMD the signed Letter Decision	None	One (1) working day	*Administrative Assistant* Revenue Operations Group
	1.10 Send out the Letter Decision to the client	None	One (1) working day	*Administrative Officer* Central Records Management Division
2. Receive the Letter/Memorandum Decision	None	None	None	
	TOTAL:	**None**	**Fifty (50) Working Days** ***(see note3)***	

[3] The Processing Time/turn-around time does not include the number of days when the BOC is requested to submit additional document/s to support the review.

5. Provision of Technical Guidance (Position, Comments, Inputs, Recommendations) on Tax and Customs Policy Administration matters (G to G)

Formulation of positions, comments, inputs, and recommendations on tax and customs policy and administration matters. This process covers analysis, research, liaising with other government agencies and international institutions with indorsements, formal letters, memoranda, or other communications outlining the Department of Finance's position or action, as output.

Office or Division:	Revenue Operations Group (ROG)
Classification:	Complex to Highly Technical
Type of Transaction:	Government to Government
Who may avail:	a. Other government agencies, offices, bureaus, commissions, and Local Government Units (BIR, BOC, DFA, and other Trade Related Agencies, etc). b. Other countries with which the Philippines has international relations with (FTA, etc.) c. International Organizations and Fora that the Philippines is a member of or affiliated with.

CHECKLIST OF REQUIREMENTS	**WHERE TO SECURE**
One (1) formal request via letter, memorandum, or invitation.	Requesting Party

Client Steps	**Agency Action**	**Fees to be Paid**	**Processing Time**	**Personnel Responsible**
1. Submit the Request for Review with the required attachments through the Central Records and Management Division (CRMD)	1.1 CRMD initially receives the Request for Review ("Request") and transmits the same to the Office of the Secretary	None	One (1) working day	*Administrative Officer* Central Records Management Division
	1.2 Evaluates the Request and assigns it to ROG	None	Three (3) working days	*Secretary of Finance* Office of the Secretary
	1.3 Assigns the Request to ROG lawyer	None	Two (2) working days	*Undersecretary/ Assistant Secretary* Revenue Operations Group
	1.4 Conduct technical review of the Request and complete staff work, including preparation of Memorandum and draft Letter Decision	None	Sixteen (16) working days	*Attorney/ Technical Staff/* Revenue Operations Group

	1.5 Review of the draft Memorandum and Letter Decision by the Assistant Secretary and for submission to the Undersecretary	None	Five (5) working days	*Assistant Secretary/ Chief/Director* Revenue Operations Group
	1.6 Submit to the Undersecretary the draft Memorandum and draft Letter Decision for his/her review	None	One (1) working day	*Administrative Officer* Revenue Operations Group
	1.7 Final Review of the draft Memorandum by the Undersecretary. ROG lawyer will reflect the revisions, if any. Then submit the final Memorandum and Letter Decision to the Secretary	None	Seven (7) working days	*Secretary of Finance* Office of the Secretary *Undersecretary/ Assistant Secretary/ Attorney* Revenue Operations Group
	1.8 Review and signature by the Secretary of Finance	None	Three (3) working days	*Secretary of Finance* Office of the Secretary
	1.9 Forward to the CRMD the signed Letter Decision	None	One (1) working day	*Administrative Assistant* Revenue Operations Group
	1.10 Send out the Letter Decision to the client	None	One (1) working day	*Administrative Officer* Central Records Management Division
2. Received the Letter/Memorandum Decision	None	None	None	
	TOTAL:	None	Forty (40) Working Days *(see note4)*	

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

6. Provision of Technical Guidance (Position, Comments, Inputs, Recommendations) on Tax and Customs Policy Administration matters (G to C)

Formulation of positions, comments, inputs, and recommendations on tax and customs policy matters. This process covers analysis, research, liaising with other government agencies and international institutions with the end products of a formal letter, memorandum or communication outlining the Department of Finance's position, as applicable.

Office or Division:	Revenue Operations Group (ROG)
Classification:	Complex to Highly Technical
Type of Transaction:	Government to Citizen
Who may avail:	Private citizens and institutions

CHECKLIST OF REQUIREMENTS	**WHERE TO SECURE**
One (1) Original Formal request via letter, memorandum, or invitation.	Requesting Party

Client Steps	**Agency Action**	**Fees to be Paid**	**Processing Time**	**Personnel Responsible**
1. Submit the Request for Review with the required attachments through the Central Records and Management Division (CRMD)	1.1 CRMD initially receives the Request for Review ("Request") and transmits the same to the Office of the Secretary	None	One (1) working day	*Administrative Officer* Central Records Management Division
	1.2 Receives, evaluates the Request and assigns it to ROG	None	Three (3) working days	*Secretary of Finance* Office of the Secretary
	1.3 Assigns the Request to ROG lawyer/technical staff.	None	Two (2) working days	*Undersecretary/ Assistant Secretary/* Revenue Operations Group
	1.4 Conduct technical review of the Request and complete staff work, including preparation of Memorandum and draft Letter Decision	None	Sixteen (16) working days	*Attorney/ Technical Staff* Revenue Operations Group
	1.5 Review of the draft Memorandum and Letter Decision by the Assistant Secretary and for	None	Five (5) working days	*Assistant Secretary/ Director/Chief* Revenue Operations Group

	submission to the Undersecretary			
	1.6 Submit to the Undersecretary the draft Memorandum and draft Letter Decision for his/her review	None	One (1) working day	*Administrative Officer* Revenue Operations Group
	1.7 Final Review of the draft Memorandum by the Undersecretary. ROG lawyer/technical staff will reflect the proposed revisions, if any. Then submit the final Memorandum and Letter Decision to the Secretary	None	Seven (7) working days	*Secretary of Finance* Office of the Secretary *Undersecretary/ Assistant Secretary/ Attorney* Revenue Operations Group
	1.8 Review and signature by the Secretary of Finance	None	Three (3) working days	*Secretary of Finance* Office of the Secretary
	1.9 Forward to the CRMD the signed Letter Decision	None	One (1) working day	*Administrative Assistant* Revenue Operations Group
	1.10 Send out the Letter Decision to the client	None	One (1) working day	*Administrative Officer* Central Records Management Division
2. Received the Letter/Memorandum Decision		None	None	
	TOTAL:	**None**	**Forty (40) Working Days** ***(see note5)***	

[5] The Processing Time/ turn-around time does not include the number of days when the client is requested to submit additional document/s to support its request. Simple indorsements should be forwarded within seven (7) working days.

Revenue Office
External Services

1. One-Time Registration in the enhanced Tax Exemption System Lite (e-TES^{Lite}) required for all first-time applicants.

One-time registration of the applicants for tax and/or duty exemption on importation shall be done in the Revenue Office (RO) Kiosk located at the customer lounge Podium Floor, DOF Bldg., Roxas, Blvd., Manila, or access the online e-TES^{lite} (https://teslite.dof.gov.ph) for the required registration fill in the required information and upload the documents required to support the registration.

Office or Division:	Revenue Office (RO)
Classification:	Simple
Type of Transaction:	G2G- Government-to-Government G2B - Government-to-Business G2C - Government-to-Citizen
Who may avail:	Public who are qualified to apply for an exemption

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
ONE-TIME REGISTRATION:	
A. CONSIGNEE	
If corporation	
1. Name of consignee	- Requesting party
2. Tax Identification Number	- Requesting party
3. SEC Registration Number (if applicable)	- Requesting party - Requesting party
4. DTI Registration Number (if applicable)	- Requesting party
5. BOI Registration Number (if applicable)	- Requesting party
6. Email address	- Requesting party
7. Telephone number	- Requesting party
8. Official address	
If individual	- Requesting party
1. Name of consignee	- Requesting party
2. Tax Identification Number	- Requesting party
3. Passport	- Requesting party
4. Email address	- Requesting party
5. Telephone number	- Requesting party
6. Official address	
If Philippine government	- Requesting party
1. Name of consignee	- Requesting party
2. Tax Identification Number	- Requesting party
3. Email address	- Requesting party
4. Telephone number	- Requesting party
5. Official address	
If embassies/international organizations	- Requesting party
1. Name of consignee	- Requesting party
2. Email address	- Requesting party
3. Telephone number	- Requesting party
4. Official address	

B. broker/s and authorized representative/s 1. Tax Identification Number 2. License number 3. Name of broker 4. Email address 5. Telephone number		- Requesting party - Requesting party - Requesting party - Requesting party - Requesting party		
Client Steps	**Agency Action**	**Fees to be Paid**	**Processing Time**	**Person Responsible**
1. Fill in the required data in the online registration form at the DOF website (https://teslite.dof.gov.ph) or for onsite registration, go to the RO kiosk and upload documentary requirements.	1. Assist the applicant in encoding the required entries whether onsite or online registration.	None	15 minutes	*Administrative Assistant* RO
	1.1 Send the registration link to the applicant for verification of registration.		5 minutes	*Administrative Assistant* RO
2. Confirm the details of registration through the link sent to the registered email.	2. Evaluate the uploaded documents and the details submitted in the registration form.	None	25 minutes	*Administrative Assistant* RO
	2.1 Send email of notification whether approved or disapproved			
3. If approved, receive an email notification on the approval of the e-TESlite registration. 3.a If disapproved, receive an email, comply with the deficiencies, and register again at this website. (https://teslite.dof.gov.ph	3. Re-evaluate the new one-time registration of the applicant.	None		
	TOTAL:	**None**	**45 minutes**	

1. Granting of Tax Exemption on Importations covered by Republic Act (R.A.) No. 10863, Section 800 (CMTA)

a. R.A. No. 10863, Sec. 800(b)
Equipment for use in the salvage of vessels

Office or Division:	Revenue Office (RO) – Customs and Tariff Division (CTD) | Revenue Operations Group (ROG)
Classification:	Complex
Type of Transaction:	G2B - Government-to-Business
Who may avail:	Shipping Lines with approved e-TES^{Lite} registration

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)	
ORIGINAL COPY:	
1. Completely filled-out DOF-RO Form No. 91 2. Authorization Letter (if authorized representative) 3. Notarized Affidavit of End-Use/Ownership	- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template
PHOTOCOPY:	
4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. Certification from Philippine Coast Guard (PCG) that the equipment is appropriate for use in the salvage of a vessel and not available locally	- Shipping Company - Shipper from country of origin - PCG

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Checklisting and Assessment 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form. **1.1a** Assess and encode the required entries in the e-TES^{Lite} and generate the application number and print the order of payment **if complete.**	None	None	*Officer of the Day*, Tax Specialist Revenue Office

<table>
<tr><td></td><td>1.1b Return the application documents to the applicant if incomplete.</td><td></td><td></td><td></td></tr>
<tr><td></td><td>1.2 Return the application documents, together with the accomplished checklist form and order of payment, for payment of filing fee at the Cash Section.</td><td>None</td><td>None</td><td>Administrative Assistant
Customs and Tariff Division</td></tr>
<tr><td>2. Pay the required filing fee at the Cash Section.</td><td>2.1 Receive payment and issue official receipt.</td><td>DO No. 012.2025 Revised Schedule of Filing Fees:
<table><tr><th>Value of Importation</th><th>Filing Fee</th></tr><tr><td>Php 100,000.00 and below</td><td>Php 300.00</td></tr><tr><td>From Php 100,000.01 – Php 400,000.00</td><td>Php 500.00</td></tr><tr><td>From Php 400,000.01 – Php 600,000.00</td><td>Php 700.00</td></tr><tr><td>From Php 600,000.01 – Php 800,000.00</td><td>Php 900.00</td></tr><tr><td>From Php 800,000.01 – Php 1,000,000.00</td><td>Php 1,100.00</td></tr><tr><td>From Php 1,000,000.01 –Php 5,000,000.00</td><td>Php 2,100.00</td></tr><tr><td>From Php 5,000,000.01 – Php 10,000,000.00</td><td>Php 3,100.00</td></tr><tr><td>From Php 10,000,000.01 and above</td><td>Php 4,100.00</td></tr></table></td><td>None</td><td>Administrative Assistant
Cash Section</td></tr>
<tr><td></td><td>2.2 Return the application documents, together with the accomplished checklist form and official receipt, to the applicant for submission at CRMD.</td><td>None</td><td></td><td></td></tr>
<tr><td>B. Filing

1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.</td><td>1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form and official receipt.</td><td>None</td><td>1 hour</td><td>Administrative Officer
Central Records Management Division</td></tr>
<tr><td></td><td>1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.</td><td></td><td></td><td></td></tr>
</table>

	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 The e-TES[Lite] will automatically assign the application to an *Action Officer* of CTD.			
	2.2 Route the application and supporting documents to the designated *Action Officer* of CTD.			
	2.3 Evaluate the application and its supporting documents. **2.3a If application is sufficient**, proceed to agency action no. 3.1 **2.3b If application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	*Action Officer* (*Tax Specialist II*, *Sr. Tax Specialist*, *Supervising Tax Specialist*) Customs and Tariff Division
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Division Chief* Customs and Tariff Division
	3.3 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also	None	4 hours	*Director III* Revenue Office

	made whether the shipment requires verification / inspection.			
	3.4 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director IV* Revenue Office
	3.5 Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	*Assistant Secretary* or *Undersecretary* Revenue Operations Group
	3.6 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	*Administrative Assistant* Revenue Office
4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release. 4.3 Release/deliver the approved TEI / Non-TEI / formal letter of compliance through the following: **4.3a** Deliver to the Bureau of Customs (BOC) if releasing TEI / Non-TEI **4.3b** Deliver it to the consignee's postal mail	None	8 hours 12 minutes	*Administrative Officer* Central Records Management Division

	If releasing the formal letter for compliance 4.4 A system-generated email notice will be sent to the applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance.			
5. Receive an email notification confirming that the result of the application has been released/delivered.	None	None	None	None
	TOTAL:	**None**	**4 working days 3 hours 12 minutes**	

b. R.A. No. 10863, Sec. 800(b)
Equipment for use in the salvage of aircrafts

Office or Division:	Revenue Office (RO) – Customs and Tariff Division (CTD) | Revenue Operations Group (ROG)
Classification:	Complex
Type of Transaction:	G2B - Government-to-Business
Who may avail:	Airline Companies with approved e-TES^{Lite} registration

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS) **ORIGINAL COPY:** 1. Completely filled-out DOF-RO Form No. 91 2. Authorization Letter (if authorized representative) 3. Notarized Affidavit of End-Use/Ownership	- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template
PHOTOCOPY: 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. Certification from Civil Aviation Authority of the Philippines (CAAP) that the equipment is appropriate for use in the salvage of aircraft and not available locally	- Shipping Company - Shipper from country of origin - CAAP

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Checklisting and Assessment 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form. **1.1a** Assess and encode the required entries in the e-TES^{Lite} and generate the application number and print the order of payment **if complete.** **1.1b** Return the application documents	None	None	*Officer of the Day*, Tax Specialist Revenue Office

<table>
<tr><td></td><td>to the applicant if incomplete.</td><td></td><td></td><td></td></tr>
<tr><td></td><td>1.2 Return the application documents, together with the accomplished checklist form and order of payment, for payment of filing fee at the Cash Section.</td><td>None</td><td>None</td><td>Administrative Assistant
Customs and Tariff Division</td></tr>
<tr><td>2. Pay the required filing fee at the Cash Section.</td><td>2.1 Receive payment and issue official receipt.</td><td>DO No. 012.2025 Revised Schedule of Filing Fees:
<table><tr><th>Value of Importation</th><th>Filing Fee</th></tr><tr><td>Php 100,000.00 and below</td><td>Php 300.00</td></tr><tr><td>From Php 100,000.01 – Php 400,000.00</td><td>Php 500.00</td></tr><tr><td>From Php 400,000.01 – Php 600,000.00</td><td>Php 700.00</td></tr><tr><td>From Php 600,000.01 – Php 800,000.00</td><td>Php 900.00</td></tr><tr><td>From Php 800,000.01 – Php 1,000,000.00</td><td>Php 1,100.00</td></tr><tr><td>From Php 1,000,000.01 –Php 5,000,000.00</td><td>Php 2,100.00</td></tr><tr><td>From Php 5,000,000.01 – Php 10,000,000.00</td><td>Php 3,100.00</td></tr><tr><td>From Php 10,000,000.01 and above</td><td>Php 4,100.00</td></tr></table></td><td>None</td><td>Administrative Assistant
Cash Section</td></tr>
<tr><td></td><td>2.2 Return the application documents, together with the accomplished checklist form and official receipt, to the applicant for submission at CRMD.</td><td>None</td><td></td><td></td></tr>
<tr><td>B. Filing

1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.</td><td>1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form and official receipt.</td><td>None</td><td>1 hour</td><td>Administrative Officer
Central Records Management Division</td></tr>
<tr><td></td><td>1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.</td><td></td><td></td><td></td></tr>
<tr><td></td><td>1.3 A system-generated email notice will be sent to the applicant</td><td></td><td></td><td></td></tr>
</table>

	notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 The e-TES[Lite] will automatically assign the application to an *Action Officer* of CTD.			
	2.2 Route the application and supporting documents to the designated *Action Officer* of CTD.			
	2.3 Evaluate the application and its supporting documents. **2.3a If application is sufficient**, proceed to agency action no. 3.1 **2.3b If application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	*Action Officer* (*Tax Specialist II*, *Sr. Tax Specialist*, *Supervising Tax Specialist*) Customs and Tariff Division
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Division Chief* Customs and Tariff Division
	3.3 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the	None	4 hours	*Director III* Revenue Office

	shipment requires verification / inspection.			
	3.4 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director IV* Revenue Office
	3.5 Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	*Assistant Secretary* or *Undersecretary* Revenue Operations Group
	3.6 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	*Administrative Assistant* Revenue Office
4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release. 4.3 Release/deliver the approved TEI / Non-TEI / formal letter of compliance through the following: **4.3a** Deliver to the Bureau of Customs (BOC) if releasing TEI / Non-TEI **4.3b** Deliver it to the consignee's postal mail If releasing the formal letter for compliance	None	8 hours 12 minutes	*Administrative Officer* Central Records Management Division

	4.4 A system-generated email notice will be sent to the applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance.			
5. Receive an email notification confirming that the result of the application has been released/delivered.	None	None	None	None
	TOTAL:	**None**	**4 working days 3 hours 12 minutes**	

c. R.A. No. 10863, Sec. 800(c)
Cost of repairs of vessels

Office or Division:	Revenue Office (RO) – Customs and Tariff Division (CTD) | Revenue Operations Group (ROG)
Classification:	Complex
Type of Transaction:	G2B - Government-to-Business
Who may avail:	Shipping Lines with approved e-TES^{Lite} registration

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)	
ORIGINAL COPY:	
1. Completely filled-out DOF-RO Form No. 91 2. Authorization Letter (if authorized representative) 3. Notarized Affidavit of End-Use/Ownership	- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template
PHOTOCOPY:	
4. Import Bill of Lading/AWB	
5. Commercial Invoice (Packing List, if applicable)	- Shipping Company - Shipper from country of origin
6. Certification from Maritime Industry Authority (MARINA) that repair is not available locally	- MARINA
7. Registration from MARINA	- MARINA

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Checklisting and Assessment 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form. **1.1a** Assess and encode the required entries in the e-TES^{Lite} and generate the application number and print the order of payment **if complete.** **1.1b** Return the application documents	None	None	*Officer of the Day*, Tax Specialist Revenue Office

<table>
<tr><td></td><td>to the applicant if incomplete.</td><td></td><td></td><td></td></tr>
<tr><td></td><td>1.2 Return the application documents, together with the accomplished checklist form and order of payment, for payment of filing fee at the Cash Section.</td><td>None</td><td>None</td><td>Administrative Assistant
Customs and Tariff Division</td></tr>
<tr><td>2. Pay the required filing fee at the Cash Section.</td><td>2.1 Receive payment and issue official receipt.</td><td>DO No. 012.2025 Revised Schedule of Filing Fees:
<table><tr><th>Value of Importation</th><th>Filing Fee</th></tr><tr><td>Php 100,000.00 and below</td><td>Php 300.00</td></tr><tr><td>From Php 100,000.01 – Php 400,000.00</td><td>Php 500.00</td></tr><tr><td>From Php 400,000.01 – Php 600,000.00</td><td>Php 700.00</td></tr><tr><td>From Php 600,000.01 – Php 800,000.00</td><td>Php 900.00</td></tr><tr><td>From Php 800,000.01 – Php 1,000,000.00</td><td>Php 1,100.00</td></tr><tr><td>From Php 1,000,000.01 –Php 5,000,000.00</td><td>Php 2,100.00</td></tr><tr><td>From Php 5,000,000.01 – Php 10,000,000.00</td><td>Php 3,100.00</td></tr><tr><td>From Php 10,000,000.01 and above</td><td>Php 4,100.00</td></tr></table></td><td>None</td><td>Administrative Assistant
Cash Section</td></tr>
<tr><td></td><td>2.2 Return the application documents, together with the accomplished checklist form and official receipt, to the applicant for submission at CRMD.</td><td>None</td><td></td><td></td></tr>
<tr><td>B. Filing

1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.</td><td>1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form and official receipt.</td><td>None</td><td>1 hour</td><td>Administrative Officer
Central Records Management Division</td></tr>
<tr><td></td><td>1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.</td><td></td><td></td><td></td></tr>
</table>

	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 The e-TES[Lite] will automatically assign the application to an *Action Officer* of CTD.			
	2.2 Route the application and supporting documents to the designated *Action Officer* of CTD.			
	2.3 Evaluate the application and its supporting documents. **2.3a If application is sufficient**, proceed to agency action no. 3.1 **2.3b If application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	*Action Officer* (*Tax Specialist II*, *Sr. Tax Specialist*, *Supervising Tax Specialist*) Customs and Tariff Division
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Division Chief* Customs and Tariff Division
	3.3 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also	None	4 hours	*Director III* Revenue Office

	made whether the shipment requires verification / inspection.			
	3.4 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director IV* Revenue Office
	3.5 Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	*Assistant Secretary* or *Undersecretary* Revenue Operations Group
	3.6 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	*Administrative Assistant* Revenue Office
4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release. 4.3 Release/deliver the approved TEI / Non-TEI / formal letter of compliance through the following: **4.3a** Deliver to the Bureau of Customs (BOC) if releasing TEI / Non-TEI **4.3b** Deliver it to the consignee's postal mail If releasing the formal letter for compliance	None	8 hours 12 minutes	*Administrative Officer* Central Records Management Division

	4.4 A system-generated email notice will be sent to the applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance.			
5. Receive an email notification confirming that the result of the application has been released/delivered.	None	None	None	None
	TOTAL:	**None**	**4 working days 3 hours 12 minutes**	

d. R.A. No. 10863, Sec. 800(c)
Cost of repairs of aircrafts

Office or Division:	Revenue Office (RO) – Customs and Tariff Division (CTD) | Revenue Operations Group (ROG)
Classification:	Complex
Type of Transaction:	G2B - Government-to-Business
Who may avail:	Shipping Lines with approved e-TES[Lite] registration

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)	
ORIGINAL COPY:	
1. Completely filled-out DOF-RO Form No. 91 2. Authorization Letter (if authorized representative) 3. Notarized Affidavit of End-Use/Ownership	- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template
PHOTOCOPY:	
4. Import Bill of Lading/AWB	
5. Commercial Invoice (Packing List, if applicable)	- Shipping Company - Shipper from country of origin
6. Certification from CAAP that repair is not available locally	- CAAP
7. Registration from CAAP	- CAAP

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Checklisting and Assessment 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form. **1.1a** Assess and encode the required entries in the e-TES[Lite] and generate the application number and print the order of payment **if complete.** **1.1b** Return the application documents	None	None	*Officer of the Day*, Tax Specialist Revenue Office

<table>
<tr><td></td><td>to the applicant if incomplete.</td><td></td><td></td><td></td></tr>
<tr><td></td><td>1.2 Return the application documents, together with the accomplished checklist form and order of payment, for payment of filing fee at the Cash Section.</td><td>None</td><td>None</td><td>Administrative Assistant
Customs and Tariff Division</td></tr>
<tr><td>2. Pay the required filing fee at the Cash Section.</td><td>2.1 Receive payment and issue official receipt.</td><td>DO No. 012.2025 Revised Schedule of Filing Fees:
<table><tr><th>Value of Importation</th><th>Filing Fee</th></tr><tr><td>Php 100,000.00 and below</td><td>Php 300.00</td></tr><tr><td>From Php 100,000.01 – Php 400,000.00</td><td>Php 500.00</td></tr><tr><td>From Php 400,000.01 – Php 600,000.00</td><td>Php 700.00</td></tr><tr><td>From Php 600,000.01 – Php 800,000.00</td><td>Php 900.00</td></tr><tr><td>From Php 800,000.01 – Php 1,000,000.00</td><td>Php 1,100.00</td></tr><tr><td>From Php 1,000,000.01 –Php 5,000,000.00</td><td>Php 2,100.00</td></tr><tr><td>From Php 5,000,000.01 – Php 10,000,000.00</td><td>Php 3,100.00</td></tr><tr><td>From Php 10,000,000.01 and above</td><td>Php 4,100.00</td></tr></table></td><td>None</td><td>Administrative Assistant
Cash Section</td></tr>
<tr><td></td><td>2.2 Return the application documents, together with the accomplished checklist form and official receipt, to the applicant for submission at CRMD.</td><td>None</td><td></td><td></td></tr>
<tr><td>B. Filing

1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.</td><td>1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form and official receipt.</td><td>None</td><td>1 hour</td><td>Administrative Officer
Central Records Management Division</td></tr>
<tr><td></td><td>1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.</td><td></td><td></td><td></td></tr>
</table>

	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 The e-TES[Lite] will automatically assign the application to an *Action Officer* of CTD.			
	2.2 Route the application and supporting documents to the designated *Action Officer* of CTD.			
	2.3 Evaluate the application and its supporting documents. **2.3a If application is sufficient**, proceed to agency action no. 3.1 **2.3b If application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	*Action Officer* (*Tax Specialist II*, *Sr. Tax Specialist*, *Supervising Tax Specialist*) Customs and Tariff Division
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Division Chief* Customs and Tariff Division
	3.3 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also	None	4 hours	*Director III* Revenue Office

	made whether the shipment requires verification / inspection.			
	3.4 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director IV* Revenue Office
	3.5 Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	*Assistant Secretary* or *Undersecretary* Revenue Operations Group
	3.6 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	*Administrative Assistant* Revenue Office
4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release. 4.3 Release/deliver the approved TEI / Non-TEI / formal letter of compliance through the following: **4.3a** Deliver to the Bureau of Customs (BOC) if releasing TEI / Non-TEI **4.3b** Deliver it to the consignee's postal mail If releasing the formal letter for compliance	None	8 hours 12 minutes	*Administrative Officer* Central Records Management Division

	4.4 A system-generated email notice will be sent to the applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance.			
5. Receive an email notification confirming that the result of the application has been released/delivered.	None	None	None	None
	TOTAL:	**None**	**4 working days 3 hours 12 minutes**	

e. R.A. No. 10863, Sec. 800(d)
Goods for repair, processing, or reconditioning and for subsequent re-exportation

Office or Division:	Revenue Office (RO) – Customs and Tariff Division (CTD) | Revenue Operations Group (ROG)
Classification:	Complex
Type of Transaction:	G2G- Government-to-Government G2B - Government-to-Business
Who may avail:	Public who are qualified to apply for exemption with approved e-TES[Lite] registration

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)	
ORIGINAL COPY:	
1. Completely filled-out DOF-RO Form No. 91	- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template
2. Authorization Letter (if authorized representative)	
3. Notarized Affidavit of End-Use/Ownership	
PHOTOCOPY:	
4. Import Bill of Lading/AWB	
5. Commercial Invoice (Packing List, if applicable)	- Shipping Company - Shipper from country of origin
6. Contract/Agreement (for repair/processing/reconditioning)	- Requesting party/Applicant
7. Clearance from regulatory agency (if applicable)	- Appropriate Regulatory Agency - Shipping Company
8. Export Bill of Lading/AWB (if applicable)	- Requesting party/Applicant
9. Export Invoice/Packing List (if applicable)	- Bureau of Customs (BOC)
10. Export Declaration (if applicable)	

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Checklisting and Assessment 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form. **1.1a** Assess and encode the required entries in the e-TES[Lite] and generate the application number and	None	None	*Officer of the Day*, Tax Specialist Revenue Office

<table>
<tr><td></td><td>print the order of payment if complete.

1.1b Return the application documents to the applicant if incomplete.</td><td></td><td></td><td></td></tr>
<tr><td></td><td>1.2 Return the application documents, together with the accomplished checklist form and order of payment, for payment of filing fee at the Cash Section.</td><td>None</td><td>None</td><td>Administrative Assistant
Customs and Tariff Division</td></tr>
<tr><td>2. Pay the required filing fee at the Cash Section.</td><td>2.1 Receive payment and issue official receipt.</td><td>DO No. 012.2025 Revised Schedule of Filing Fees:
<table><tr><th>Value of Importation</th><th>Filing Fee</th></tr><tr><td>Php 100,000.00 and below</td><td>Php 300.00</td></tr><tr><td>From Php 100,000.01 – Php 400,000.00</td><td>Php 500.00</td></tr><tr><td>From Php 400,000.01 – Php 600,000.00</td><td>Php 700.00</td></tr><tr><td>From Php 600,000.01 – Php 800,000.00</td><td>Php 900.00</td></tr><tr><td>From Php 800,000.01 – Php 1,000,000.00</td><td>Php 1,100.00</td></tr><tr><td>From Php 1,000,000.01 –Php 5,000,000.00</td><td>Php 2,100.00</td></tr><tr><td>From Php 5,000,000.01 – Php 10,000,000.00</td><td>Php 3,100.00</td></tr><tr><td>From Php 10,000,000.01 and above</td><td>Php 4,100.00</td></tr></table></td><td>None</td><td>Administrative Assistant
Cash Section</td></tr>
<tr><td></td><td>2.2 Return the application documents, together with the accomplished checklist form and official receipt, to the applicant for submission at CRMD.</td><td>None</td><td></td><td></td></tr>
<tr><td>B. Filing

1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.</td><td>1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form and official receipt.</td><td>None</td><td>1 hour</td><td>Administrative Officer
Central Records Management Division</td></tr>
<tr><td></td><td>1.2 Return the second copy of the checklist</td><td></td><td></td><td></td></tr>
</table>

	form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 The e-TES[Lite] will automatically assign the application to an *Action Officer* of CTD.			
	2.2 Route the application and supporting documents to the designated *Action Officer* of CTD.			
	2.3 Evaluate the application and its supporting documents. **2.3a If application is sufficient**, proceed to agency action no. 3.1 **2.3b If application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	*Action Officer* (*Tax Specialist II*, *Sr. Tax Specialist*, *Supervising Tax Specialist*) Customs and Tariff Division
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Division Chief* Customs and Tariff Division

	3.3 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director III* Revenue Office
	3.4 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director IV* Revenue Office
	3.5 Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	*Assistant Secretary* or *Undersecretary* Revenue Operations Group
	3.6 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	*Administrative Assistant* Revenue Office
4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release. 4.3 Release/deliver the approved TEI / Non-TEI / formal letter of compliance through the following: **4.3a** Deliver to the Bureau of Customs (BOC) if releasing TEI / Non-TEI	None	8 hours 12 minutes	*Administrative Officer* Central Records Management Division

	4.3b Deliver it to the consignee's postal mail If releasing the formal letter for compliance 4.4 A system-generated email notice will be sent to the applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance.			
5. Receive an email notification confirming that the result of the application has been released/delivered.	None	None	None	None
	TOTAL:	**None**	**4 working days 3 hours 12 minutes**	

f. R.A. No. 10863, Sec. 800(e)
Medals, badges, cups, and other small goods bestowed as trophies or prizes

Office or Division:	Revenue Office (RO) – Customs and Tariff Division (CTD) | Revenue Operations Group (ROG)
Classification:	Complex
Type of Transaction:	G2G- Government-to-Government G2B - Government-to-Business G2C - Government-to-Citizen
Who may avail:	Public who are qualified to apply for exemption with approved e-TES[Lite] registration

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS) **ORIGINAL COPY:** 1. Completely filled-out DOF-RO Form No. 91 2. Authorization Letter (if authorized representative) 3. Notarized Affidavit of End-Use/Ownership	- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template
PHOTOCOPY: 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. Documents showing that goods were bestowed as trophies or prizes, or received or accepted as honorary distinction	- Shipping Company - Shipper from country of origin - Requesting party/Applicant

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Checklisting and Assessment 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form. **1.1a** Assess and encode the required entries in the e-TES[Lite] and generate the application number and print the order of payment **if complete.**	None	None	*Officer of the Day*, Tax Specialist Revenue Office

<table>
<tr><td></td><td>1.1b Return the application documents to the applicant if incomplete.</td><td></td><td></td><td></td></tr>
<tr><td></td><td>1.2 Return the application documents, together with the accomplished checklist form and order of payment, for payment of filing fee at the Cash Section.</td><td>None</td><td>None</td><td>Administrative Assistant
Customs and Tariff Division</td></tr>
<tr><td>2. Pay the required filing fee at the Cash Section.</td><td>2.1 Receive payment and issue official receipt.</td><td>DO No. 012.2025 Revised Schedule of Filing Fees:
<table><tr><th>Value of Importation</th><th>Filing Fee</th></tr><tr><td>Php 100,000.00 and below</td><td>Php 300.00</td></tr><tr><td>From Php 100,000.01 – Php 400,000.00</td><td>Php 500.00</td></tr><tr><td>From Php 400,000.01 – Php 600,000.00</td><td>Php 700.00</td></tr><tr><td>From Php 600,000.01 – Php 800,000.00</td><td>Php 900.00</td></tr><tr><td>From Php 800,000.01 – Php 1,000,000.00</td><td>Php 1,100.00</td></tr><tr><td>From Php 1,000,000.01 –Php 5,000,000.00</td><td>Php 2,100.00</td></tr><tr><td>From Php 5,000,000.01 – Php 10,000,000.00</td><td>Php 3,100.00</td></tr><tr><td>From Php 10,000,000.01 and above</td><td>Php 4,100.00</td></tr></table></td><td>None</td><td>Administrative Assistant
Cash Section</td></tr>
<tr><td></td><td>2.2 Return the application documents, together with the accomplished checklist form and official receipt, to the applicant for submission at CRMD.</td><td>None</td><td></td><td></td></tr>
<tr><td>B. Filing

1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.</td><td>1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form and official receipt.</td><td>None</td><td>1 hour</td><td>Administrative Officer
Central Records Management Division</td></tr>
<tr><td></td><td>1.2 Return the second copy of the checklist form with application number and CRMD</td><td></td><td></td><td></td></tr>
</table>

	received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 The e-TES[Lite] will automatically assign the application to an *Action Officer* of CTD.			
	2.2 Route the application and supporting documents to the designated *Action Officer* of CTD.			
	2.3 Evaluate the application and its supporting documents. **2.3a If application is sufficient**, proceed to agency action no. 3.1 **2.3b If application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	*Action Officer* (*Tax Specialist II*, *Sr. Tax Specialist*, *Supervising Tax Specialist*) Customs and Tariff Division
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Division Chief* Customs and Tariff Division
	3.3 Review / approve the TEI / Non-TEI / formal letter of	None	4 hours	*Director III* Revenue Office

	compliance. Assessment is also made whether the shipment requires verification / inspection.			
	3.4 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director IV* Revenue Office
	3.5 Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	*Assistant Secretary* or *Undersecretary* Revenue Operations Group
	3.6 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	*Administrative Assistant* Revenue Office
4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release. 4.3 Release/deliver the approved TEI / Non-TEI / formal letter of compliance through the following: **4.3a** Deliver to the Bureau of Customs (BOC) if releasing TEI / Non-TEI	None	8 hours 12 minutes	*Administrative Officer* Central Records Management Division

	4.3b Deliver it to the consignee's postal mail If releasing the formal letter for compliance 4.4 A system-generated email notice will be sent to the applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance.			
5. Receive an email notification confirming that the result of the application has been released/delivered.	None	None	None	None
	TOTAL:	**None**	**4 working days 3 hours 12 minutes**	

g. R.A. No. 10863, Sec. 800(j)
Goods for public entertainment, and for display in public expositions

Office or Division:	Revenue Office (RO) – Customs and Tariff Division (CTD) | Revenue Operations Group (ROG)
Classification:	Complex
Type of Transaction:	G2G- Government-to-Government G2B - Government-to-Business
Who may avail:	Public who are qualified to apply for exemption with approved e-TES[Lite] registration

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)	
ORIGINAL COPY:	
1. Completely filled-out DOF-RO Form No. 91	- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template
2. Authorization Letter (if authorized representative)	
3. Notarized Affidavit of End-Use/Ownership	
PHOTOCOPY:	
4. Import Bill of Lading/AWB	
5. Commercial Invoice (Packing List, if applicable)	- Shipping Company - Shipper from country of origin
6. Certificate of Venue and Date	- Venue Owner/Management
7. Authorization from Exhibitor (if consigned to broker/ forwarder)	- Exhibitor
8. Clearance from regulatory agency (if applicable)	- Appropriate Regulatory Agency - Requesting party/Applicant
9. Liquidation Report and Cancellation of Bond (if applicable)	

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Checklisting and Assessment				
1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form. **1.1a** Assess and encode the required entries in the e-TES[Lite] and generate the application number and	None	None	*Officer of the Day*, Tax Specialist Revenue Office

<table>
<tr><td></td><td>print the order of payment if complete.

1.1b Return the application documents to the applicant if incomplete.</td><td></td><td></td><td></td></tr>
<tr><td></td><td>1.2 Return the application documents, together with the accomplished checklist form and order of payment, for payment of filing fee at the Cash Section.</td><td>None</td><td>None</td><td>Administrative Assistant
Customs and Tariff Division</td></tr>
<tr><td>2. Pay the required filing fee at the Cash Section.</td><td>2.1 Receive payment and issue official receipt.</td><td>DO No. 012.2025 Revised Schedule of Filing Fees:
<table><tr><th>Value of Importation</th><th>Filing Fee</th></tr><tr><td>Php 100,000.00 and below</td><td>Php 300.00</td></tr><tr><td>From Php 100,000.01 – Php 400,000.00</td><td>Php 500.00</td></tr><tr><td>From Php 400,000.01 – Php 600,000.00</td><td>Php 700.00</td></tr><tr><td>From Php 600,000.01 – Php 800,000.00</td><td>Php 900.00</td></tr><tr><td>From Php 800,000.01 – Php 1,000,000.00</td><td>Php 1,100.00</td></tr><tr><td>From Php 1,000,000.01 –Php 5,000,000.00</td><td>Php 2,100.00</td></tr><tr><td>From Php 5,000,000.01 – Php 10,000,000.00</td><td>Php 3,100.00</td></tr><tr><td>From Php 10,000,000.01 and above</td><td>Php 4,100.00</td></tr></table></td><td>None</td><td>Administrative Assistant
Cash Section</td></tr>
<tr><td></td><td>2.2 Return the application documents, together with the accomplished checklist form and official receipt, to the applicant for submission at CRMD.</td><td>None</td><td></td><td></td></tr>
<tr><td>B. Filing

1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.</td><td>1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form and official receipt.</td><td>None</td><td>1 hour</td><td>Administrative Officer
Central Records Management Division</td></tr>
<tr><td></td><td>1.2 Return the second copy of the checklist</td><td></td><td></td><td></td></tr>
</table>

	form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 The e-TES[Lite] will automatically assign the application to an *Action Officer* of CTD.			
	2.2 Route the application and supporting documents to the designated *Action Officer* of CTD.			
	2.3 Evaluate the application and its supporting documents. **2.3a If application is sufficient**, proceed to agency action no. 3.1 **2.3b If application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	*Action Officer* (*Tax Specialist II*, *Sr. Tax Specialist*, *Supervising Tax Specialist*) Customs and Tariff Division
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Division Chief* Customs and Tariff Division

	3.3 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director III* Revenue Office
	3.4 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director IV* Revenue Office
	3.5 Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	*Assistant Secretary* or *Undersecretary* Revenue Operations Group
	3.6 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	*Administrative Assistant* Revenue Office
4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release. 4.3 Release/deliver the approved TEI / Non-TEI / formal letter of compliance through the following: **4.3a** Deliver to the Bureau of Customs (BOC) if releasing TEI / Non-TEI	None	8 hours 12 minutes	*Administrative Officer* Central Records Management Division

	4.3b Deliver it to the consignee's postal mail If releasing the formal letter for compliance 4.4 A system-generated email notice will be sent to the applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance.			
5. Receive an email notification confirming that the result of the application has been released/delivered.	None	None	None	None
	TOTAL:	**None**	**4 working days 3 hours 12 minutes**	

h. R.A. No. 10863, Sec. 800(j)
Technical and scientific films

Office or Division:	Revenue Office (RO) – Customs and Tariff Division (CTD) | Revenue Operations Group (ROG)
Classification:	Complex
Type of Transaction:	G2G- Government-to-Government G2B - Government-to-Business
Who may avail:	Public who are qualified to apply for exemption with approved e-TES[Lite] registration

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)	
ORIGINAL COPY:	
1. Completely filled-out DOF-RO Form No. 91 2. Authorization Letter (if authorized representative) 3. Notarized Affidavit of End-Use/Ownership	- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template
PHOTOCOPY:	
4. Import Bill of Lading/AWB	
5. Commercial Invoice (Packing List/Brochure, if applicable)	- Shipping Company - Shipper from country of origin
6. Certificate of Venue and Date	
7. Authorization from Exhibitor (if consigned to broker/ forwarder)	- Venue Owner/Management - Exhibitor
8. Movie and Television Review and Classification Board (MTRCB) Permit (if applicable)	- MTRCB
9. Liquidation Report and Cancellation of Bond (if applicable)	- Requesting party/Applicant

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Checklisting and Assessment 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form. **1.1a** Assess and encode the required entries in the e-TES[Lite] and generate the application number and	None	None	*Officer of the Day*, Tax Specialist Revenue Office

<table>
<tr><td></td><td>print the order of payment if complete.

1.1b Return the application documents to the applicant if incomplete.</td><td></td><td></td><td></td></tr>
<tr><td></td><td>1.2 Return the application documents, together with the accomplished checklist form and order of payment, for payment of filing fee at the Cash Section.</td><td>None</td><td>None</td><td>Administrative Assistant
Customs and Tariff Division</td></tr>
<tr><td>2. Pay the required filing fee at the Cash Section.</td><td>2.1 Receive payment and issue official receipt.</td><td>DO No. 012.2025 Revised Schedule of Filing Fees:
<table><tr><th>Value of Importation</th><th>Filing Fee</th></tr><tr><td>Php 100,000.00 and below</td><td>Php 300.00</td></tr><tr><td>From Php 100,000.01 – Php 400,000.00</td><td>Php 500.00</td></tr><tr><td>From Php 400,000.01 – Php 600,000.00</td><td>Php 700.00</td></tr><tr><td>From Php 600,000.01 – Php 800,000.00</td><td>Php 900.00</td></tr><tr><td>From Php 800,000.01 – Php 1,000,000.00</td><td>Php 1,100.00</td></tr><tr><td>From Php 1,000,000.01 –Php 5,000,000.00</td><td>Php 2,100.00</td></tr><tr><td>From Php 5,000,000.01 – Php 10,000,000.00</td><td>Php 3,100.00</td></tr><tr><td>From Php 10,000,000.01 and above</td><td>Php 4,100.00</td></tr></table></td><td>None</td><td>Administrative Assistant
Cash Section</td></tr>
<tr><td></td><td>2.2 Return the application documents, together with the accomplished checklist form and official receipt, to the applicant for submission at CRMD.</td><td>None</td><td></td><td></td></tr>
<tr><td>B. Filing

1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.</td><td>1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form and official receipt.</td><td>None</td><td>1 hour</td><td>Administrative Officer
Central Records Management Division</td></tr>
</table>

	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 The e-TES[Lite] will automatically assign the application to an *Action Officer* of CTD.			
	2.2 Route the application and supporting documents to the designated *Action Officer* of CTD.			
	2.3 Evaluate the application and its supporting documents. **2.3a If application is sufficient**, proceed to agency action no. 3.1 **2.3b If application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	*Action Officer* (*Tax Specialist II*, *Sr. Tax Specialist*, *Supervising Tax Specialist*) Customs and Tariff Division
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the	None	4 hours	*Division Chief* Customs and Tariff Division

	shipment requires verification / inspection.			
	3.3 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director III* Revenue Office
	3.4 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director IV* Revenue Office
	3.5 Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	*Assistant Secretary* or *Undersecretary* Revenue Operations Group
	3.6 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	*Administrative Assistant* Revenue Office
4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release. 4.3 Release/deliver the approved TEI / Non-TEI / formal letter of compliance through the following:	None	8 hours 12 minutes	*Administrative Officer* Central Records Management Division

	4.3a Deliver to the Bureau of Customs (BOC) if releasing TEI / Non-TEI **4.3b** Deliver it to the consignee's postal mail If releasing the formal letter for compliance 4.4 A system-generated email notice will be sent to the applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance.			
5. Receive an email notification confirming that the result of the application has been released/delivered.	None	None	None	None
	TOTAL:	**None**	**4 working days 3 hours 12 minutes**	

i. R.A. No. 10863, Sec. 800(k)
Goods for making or recording motion picture films

Office or Division:	Revenue Office (RO) – Customs and Tariff Division (CTD) | Revenue Operations Group (ROG)
Classification:	Complex
Type of Transaction:	G2B - Government-to-Business
Who may avail:	Public who are qualified to apply for exemption with approved e-TES[Lite] registration

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)	
ORIGINAL COPY: 1. Completely filled-out DOF-RO Form No. 91 2. Authorization Letter (if authorized representative) 3. Notarized Affidavit of End-Use/Ownership	- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template
PHOTOCOPY: 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. Certificate of Venue and Date 7. Liquidation Report and Cancellation of Bond (if applicable)	- Shipping Company - Shipper from country of origin - Venue Owner/Management - Requesting party/Applicant

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Checklisting and Assessment 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form. **1.1a** Assess and encode the required entries in the e-TES[Lite] and generate the application number and print the order of payment **if complete.** **1.1b** Return the application documents	None	None	*Officer of the Day*, Tax Specialist Revenue Office

<table>
<tr><td></td><td>to the applicant if incomplete.</td><td></td><td></td><td></td></tr>
<tr><td></td><td>1.2 Return the application documents, together with the accomplished checklist form and order of payment, for payment of filing fee at the Cash Section.</td><td>None</td><td>None</td><td>Administrative Assistant
Customs and Tariff Division</td></tr>
<tr><td>2. Pay the required filing fee at the Cash Section.</td><td>2.1 Receive payment and issue official receipt.</td><td>DO No. 012.2025 Revised Schedule of Filing Fees:
<table><tr><th>Value of Importation</th><th>Filing Fee</th></tr><tr><td>Php 100,000.00 and below</td><td>Php 300.00</td></tr><tr><td>From Php 100,000.01 – Php 400,000.00</td><td>Php 500.00</td></tr><tr><td>From Php 400,000.01 – Php 600,000.00</td><td>Php 700.00</td></tr><tr><td>From Php 600,000.01 – Php 800,000.00</td><td>Php 900.00</td></tr><tr><td>From Php 800,000.01 – Php 1,000,000.00</td><td>Php 1,100.00</td></tr><tr><td>From Php 1,000,000.01 –Php 5,000,000.00</td><td>Php 2,100.00</td></tr><tr><td>From Php 5,000,000.01 – Php 10,000,000.00</td><td>Php 3,100.00</td></tr><tr><td>From Php 10,000,000.01 and above</td><td>Php 4,100.00</td></tr></table></td><td>None</td><td>Administrative Assistant
Cash Section</td></tr>
<tr><td></td><td>2.2 Return the application documents, together with the accomplished checklist form and official receipt, to the applicant for submission at CRMD.</td><td>None</td><td></td><td></td></tr>
<tr><td>B. Filing

1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.</td><td>1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form and official receipt.</td><td>None</td><td>1 hour</td><td>Administrative Officer
Central Records Management Division</td></tr>
<tr><td></td><td>1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.</td><td></td><td></td><td></td></tr>
</table>

	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 The e-TES[Lite] will automatically assign the application to an *Action Officer* of CTD.			
	2.2 Route the application and supporting documents to the designated *Action Officer* of CTD.			
	2.3 Evaluate the application and its supporting documents. **2.3a If application is sufficient**, proceed to agency action no. 3.1 **2.3b If application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	*Action Officer* (*Tax Specialist II*, *Sr. Tax Specialist*, *Supervising Tax Specialist*) Customs and Tariff Division
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Division Chief* Customs and Tariff Division
	3.3 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also	None	4 hours	*Director III* Revenue Office

	made whether the shipment requires verification / inspection.			
	3.4 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director IV* Revenue Office
	3.5 Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	*Assistant Secretary* or *Undersecretary* Revenue Operations Group
	3.6 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	*Administrative Assistant* Revenue Office
4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release. 4.3 Release/deliver the approved TEI / Non-TEI / formal letter of compliance through the following: **4.3a** Deliver to the Bureau of Customs (BOC) if releasing TEI / Non-TEI **4.3b** Deliver it to the consignee's postal mail If releasing the formal letter for compliance	None	8 hours 12 minutes	*Administrative Officer* Central Records Management Division

	4.4 A system-generated email notice will be sent to the applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance.			
5. Receive an email notification confirming that the result of the application has been released/delivered.	None	None	None	None
	TOTAL:	**None**	**4 working days 3 hours 12 minutes**	

j. R.A. No. 10863, Sec. 800(k)
Photographic and cinematographic films

Office or Division:	Revenue Office (RO) – Customs and Tariff Division (CTD) | Revenue Operations Group (ROG)
Classification:	Complex
Type of Transaction:	G2B - Government-to-Business
Who may avail:	Public who are qualified to apply for exemption with approved e-TES^{Lite} registration

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS) **ORIGINAL COPY:** 1. Completely filled-out DOF-RO Form No. 91 2. Authorization Letter (if authorized representative) 3. Notarized Affidavit of End-Use/Ownership	- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template
PHOTOCOPY: 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. Certificate of Identification/Inspection and Loading	- Shipping Company - Shipper from country of origin - BOC

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Checklisting and Assessment 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form. **1.1a** Assess and encode the required entries in the e-TES^{Lite} and generate the application number and print the order of payment **if complete.** **1.1b** Return the application documents to the applicant **if incomplete.**	None	None	*Officer of the Day*, Tax Specialist Revenue Office

<table>
<tr><td></td><td>1.2 Return the application documents, together with the accomplished checklist form and order of payment, for payment of filing fee at the Cash Section.</td><td>None</td><td>None</td><td>Administrative Assistant
Customs and Tariff Division</td></tr>
<tr><td>2. Pay the required filing fee at the Cash Section.</td><td>2.1 Receive payment and issue official receipt.</td><td>DO No. 012.2025 Revised Schedule of Filing Fees:
<table><tr><th>Value of Importation</th><th>Filing Fee</th></tr><tr><td>Php 100,000.00 and below</td><td>Php 300.00</td></tr><tr><td>From Php 100,000.01 – Php 400,000.00</td><td>Php 500.00</td></tr><tr><td>From Php 400,000.01 – Php 600,000.00</td><td>Php 700.00</td></tr><tr><td>From Php 600,000.01 – Php 800,000.00</td><td>Php 900.00</td></tr><tr><td>From Php 800,000.01 – Php 1,000,000.00</td><td>Php 1,100.00</td></tr><tr><td>From Php 1,000,000.01 –Php 5,000,000.00</td><td>Php 2,100.00</td></tr><tr><td>From Php 5,000,000.01 – Php 10,000,000.00</td><td>Php 3,100.00</td></tr><tr><td>From Php 10,000,000.01 and above</td><td>Php 4,100.00</td></tr></table></td><td>None</td><td>Administrative Assistant
Cash Section</td></tr>
<tr><td></td><td>2.2 Return the application documents, together with the accomplished checklist form and official receipt, to the applicant for submission at CRMD.</td><td>None</td><td></td><td></td></tr>
<tr><td>B. Filing

1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.</td><td>1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form and official receipt.</td><td>None</td><td>1 hour</td><td>Administrative Officer
Central Records Management Division</td></tr>
<tr><td></td><td>1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.</td><td></td><td></td><td></td></tr>
<tr><td></td><td>1.3 A system-generated email notice will be sent to the applicant</td><td></td><td></td><td></td></tr>
</table>

	notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 The e-TES[Lite] will automatically assign the application to an *Action Officer* of CTD.			
	2.2 Route the application and supporting documents to the designated *Action Officer* of CTD.			
	2.3 Evaluate the application and its supporting documents. **2.3a If application is sufficient**, proceed to agency action no. 3.1 **2.3b If application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	*Action Officer* (*Tax Specialist II*, *Sr. Tax Specialist*, *Supervising Tax Specialist*) Customs and Tariff Division
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Division Chief* Customs and Tariff Division
	3.3 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the	None	4 hours	*Director III* Revenue Office

	shipment requires verification / inspection.			
	3.4 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director IV* Revenue Office
	3.5 Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	*Assistant Secretary* or *Undersecretary* Revenue Operations Group
	3.6 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	*Administrative Assistant* Revenue Office
4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release. 4.3 Release/deliver the approved TEI / Non-TEI / formal letter of compliance through the following: **4.3a** Deliver to the Bureau of Customs (BOC) if releasing TEI / Non-TEI	None	8 hours 12 minutes	*Administrative Officer* Central Records Management Division

	4.3b Deliver it to the consignee's postal mail If releasing the formal letter for compliance 4.4 A system-generated email notice will be sent to the applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance.			
5. Receive an email notification confirming that the result of the application has been released/delivered.	None	None	None	None
	TOTAL:	**None**	**4 working days 3 hours 12 minutes**	

k. R.A. No. 10863, Sec. 800(n)
Containers, holders and other receptacles for export of locally-manufactured goods

Office or Division:	Revenue Office (RO) – Customs and Tariff Division (CTD) | Revenue Operations Group (ROG)
Classification:	Complex
Type of Transaction:	G2B - Government-to-Business
Who may avail:	Public who are qualified to apply for exemption with approved e-TES^{Lite} registration

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)	
ORIGINAL COPY: 1. Completely filled-out DOF-RO Form No. 91 2. Authorization Letter (if authorized representative) 3. Notarized Affidavit of End-Use/Ownership	- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template
PHOTOCOPY: 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. Liquidation Report and Cancellation of Bond (if applicable)	- Shipping Company - Shipper from country of origin - Requesting party/Applicant

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Checklisting and Assessment 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form. **1.1a** Assess and encode the required entries in the e-TES^{Lite} and generate the application number and print the order of payment **if complete.** **1.1b** Return the application documents to the applicant **if incomplete.**	None	None	*Officer of the Day*, Tax Specialist Revenue Office

<table>
<tr><td></td><td>1.2 Return the application documents, together with the accomplished checklist form and order of payment, for payment of filing fee at the Cash Section.</td><td>None</td><td>None</td><td>Administrative Assistant
Customs and Tariff Division</td></tr>
<tr><td rowspan="2">2. Pay the required filing fee at the Cash Section.</td><td>2.1 Receive payment and issue official receipt.</td><td>DO No. 012.2025 Revised Schedule of Filing Fees:
<table><tr><th>Value of Importation</th><th>Filing Fee</th></tr><tr><td>Php 100,000.00 and below</td><td>Php 300.00</td></tr><tr><td>From Php 100,000.01 – Php 400,000.00</td><td>Php 500.00</td></tr><tr><td>From Php 400,000.01 – Php 600,000.00</td><td>Php 700.00</td></tr><tr><td>From Php 600,000.01 – Php 800,000.00</td><td>Php 900.00</td></tr><tr><td>From Php 800,000.01 – Php 1,000,000.00</td><td>Php 1,100.00</td></tr><tr><td>From Php 1,000,000.01 –Php 5,000,000.00</td><td>Php 2,100.00</td></tr><tr><td>From Php 5,000,000.01 – Php 10,000,000.00</td><td>Php 3,100.00</td></tr><tr><td>From Php 10,000,000.01 and above</td><td>Php 4,100.00</td></tr></table></td><td>None</td><td>Administrative Assistant
Cash Section</td></tr>
<tr><td>2.2 Return the application documents, together with the accomplished checklist form and official receipt, to the applicant for submission at CRMD.</td><td>None</td></tr>
<tr><td>B. Filing

1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.</td><td>1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form and official receipt.</td><td>None</td><td>1 hour</td><td>Administrative Officer
Central Records Management Division</td></tr>
<tr><td></td><td>1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.</td><td></td><td></td><td></td></tr>
</table>

	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 The e-TES[Lite] will automatically assign the application to an *Action Officer* of CTD.			
	2.2 Route the application and supporting documents to the designated *Action Officer* of CTD.			
	2.3 Evaluate the application and its supporting documents. **2.3a If application is sufficient**, proceed to agency action no. 3.1 **2.3b If application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	*Action Officer* (*Tax Specialist II*, *Sr. Tax Specialist*, *Supervising Tax Specialist*) Customs and Tariff Division
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Division Chief* Customs and Tariff Division
	3.3 Review / approve the TEI / Non-TEI / formal letter of	None	4 hours	*Director III* Revenue Office

	compliance. Assessment is also made whether the shipment requires verification / inspection.			
	3.4 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director IV* Revenue Office
	3.5 Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	*Assistant Secretary* or *Undersecretary* Revenue Operations Group
	3.6 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	*Administrative Assistant* Revenue Office
4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release. 4.3 Release/deliver the approved TEI / Non-TEI / formal letter of compliance through the following: **4.3a** Deliver to the Bureau of Customs (BOC) if releasing TEI / Non-TEI	None	8 hours 12 minutes	*Administrative Officer* Central Records Management Division

	4.3b Deliver it to the consignee's postal mail If releasing the formal letter for compliance 4.4 A system-generated email notice will be sent to the applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance.			
5. Receive an email notification confirming that the result of the application has been released/delivered.	None	None	None	None
	TOTAL:	**None**	**4 working days 3 hours 12 minutes**	

I. R.A. No. 10863, Sec. 800(p)
Recovered goods and salvage of vessels

Office or Division:	Revenue Office (RO) – Customs and Tariff Division (CTD) | Revenue Operations Group (ROG)
Classification:	Complex
Type of Transaction:	G2B - Government-to-Business
Who may avail:	Shipping Lines with approved e-TES^{Lite} registration

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)	
ORIGINAL COPY:	
1. Completely filled-out DOF-RO Form No. 91	- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template
2. Authorization Letter (if authorized representative)	
3. Notarized Affidavit of End-Use/Ownership	
PHOTOCOPY:	
4. Import Bill of Lading/AWB	
5. Commercial Invoice (Packing List, if applicable)	- Shipping Company - Shipper from country of origin
6. Inventory Report of the Customs Examiner from BOC	- BOC
7. Certification/Report from MARINA	- MARINA
8. Marine Protest from MARINA	- MARINA

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Checklisting and Assessment 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form. **1.1a** Assess and encode the required entries in the e-TES^{Lite} and generate the application number and print the order of payment **if complete.** **1.1b** Return the application documents	None	None	*Officer of the Day*, Tax Specialist Revenue Office

<table>
<tr><td></td><td>to the applicant if incomplete.</td><td></td><td></td><td></td></tr>
<tr><td></td><td>1.2 Return the application documents, together with the accomplished checklist form and order of payment, for payment of filing fee at the Cash Section.</td><td>None</td><td>None</td><td>Administrative Assistant
Customs and Tariff Division</td></tr>
<tr><td>2. Pay the required filing fee at the Cash Section.</td><td>2.1 Receive payment and issue official receipt.</td><td>DO No. 012.2025 Revised Schedule of Filing Fees:
<table><tr><th>Value of Importation</th><th>Filing Fee</th></tr><tr><td>Php 100,000.00 and below</td><td>Php 300.00</td></tr><tr><td>From Php 100,000.01 – Php 400,000.00</td><td>Php 500.00</td></tr><tr><td>From Php 400,000.01 – Php 600,000.00</td><td>Php 700.00</td></tr><tr><td>From Php 600,000.01 – Php 800,000.00</td><td>Php 900.00</td></tr><tr><td>From Php 800,000.01 – Php 1,000,000.00</td><td>Php 1,100.00</td></tr><tr><td>From Php 1,000,000.01 –Php 5,000,000.00</td><td>Php 2,100.00</td></tr><tr><td>From Php 5,000,000.01 – Php 10,000,000.00</td><td>Php 3,100.00</td></tr><tr><td>From Php 10,000,000.01 and above</td><td>Php 4,100.00</td></tr></table></td><td>None</td><td>Administrative Assistant
Cash Section</td></tr>
<tr><td></td><td>2.2 Return the application documents, together with the accomplished checklist form and official receipt, to the applicant for submission at CRMD.</td><td>None</td><td></td><td></td></tr>
<tr><td>B. Filing

1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.</td><td>1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form and official receipt.</td><td>None</td><td>1 hour</td><td>Administrative Officer
Central Records Management Division</td></tr>
<tr><td></td><td>1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.</td><td></td><td></td><td></td></tr>
</table>

	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 The e-TES[Lite] will automatically assign the application to an *Action Officer* of CTD.			
	2.2 Route the application and supporting documents to the designated *Action Officer* of CTD.			
	2.3 Evaluate the application and its supporting documents. **2.3a If application is sufficient**, proceed to agency action no. 3.1 **2.3b If application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	*Action Officer* (*Tax Specialist II*, *Sr. Tax Specialist*, *Supervising Tax Specialist*) Customs and Tariff Division
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Division Chief* Customs and Tariff Division
	3.3 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also	None	4 hours	*Director III* Revenue Office

	made whether the shipment requires verification / inspection.			
	3.4 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director IV* Revenue Office
	3.5 Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	*Assistant Secretary* or *Undersecretary* Revenue Operations Group
	3.6 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	*Administrative Assistant* Revenue Office
4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release. 4.3 Release/deliver the approved TEI / Non-TEI / formal letter of compliance through the following: **4.3a** Deliver to the Bureau of Customs (BOC) if releasing TEI / Non-TEI **4.3b** Deliver it to the consignee's postal mail If releasing the formal letter for compliance	None	8 hours 12 minutes	*Administrative Officer* Central Records Management Division

	4.4 A system-generated email notice will be sent to the applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance.			
5. Receive an email notification confirming that the result of the application has been released/delivered.	None	None	None	None
	TOTAL:	**None**	**4 working days 3 hours 12 minutes**	

m. R.A. No. 10863, Sec. 800(r)
Non-commercial samples

Office or Division:	Revenue Office (RO) – Customs and Tariff Division (CTD) | Revenue Operations Group (ROG)
Classification:	Complex
Type of Transaction:	G2G- Government-to-Government G2B - Government-to-Business
Who may avail:	Public who are qualified to apply for exemption with approved e-TES^{Lite} registration

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)	
ORIGINAL COPY: 1. Completely filled-out DOF-RO Form No. 91 2. Authorization Letter (if authorized representative) 3. Notarized Affidavit of End-Use/Ownership 4. Department of Finance (DOF) – Prior Approval	- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - DOF – Revenue Office (RO)
PHOTOCOPY: 5. Import Bill of Lading/AWB 6. Commercial Invoice (Packing List, if applicable) 7. Certification from Department of Health (DOH) (if medicine)	- Shipping Company - Shipper from country of origin - DOH

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Checklisting and Assessment 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form. **1.1a** Assess and encode the required entries in the e-TES^{Lite} and generate the application number and print the order of payment **if complete.**	None	None	*Officer of the Day*, Tax Specialist Revenue Office

<table>
<tr><td></td><td>1.1b Return the application documents to the applicant if incomplete.</td><td></td><td></td><td></td></tr>
<tr><td></td><td>1.2 Return the application documents, together with the accomplished checklist form and order of payment, for payment of filing fee at the Cash Section.</td><td>None</td><td>None</td><td>Administrative Assistant
Customs and Tariff Division</td></tr>
<tr><td>2. Pay the required filing fee at the Cash Section.</td><td>2.1 Receive payment and issue official receipt.</td><td>DO No. 012.2025 Revised Schedule of Filing Fees:
<table><tr><th>Value of Importation</th><th>Filing Fee</th></tr><tr><td>Php 100,000.00 and below</td><td>Php 300.00</td></tr><tr><td>From Php 100,000.01 – Php 400,000.00</td><td>Php 500.00</td></tr><tr><td>From Php 400,000.01 – Php 600,000.00</td><td>Php 700.00</td></tr><tr><td>From Php 600,000.01 – Php 800,000.00</td><td>Php 900.00</td></tr><tr><td>From Php 800,000.01 – Php 1,000,000.00</td><td>Php 1,100.00</td></tr><tr><td>From Php 1,000,000.01 –Php 5,000,000.00</td><td>Php 2,100.00</td></tr><tr><td>From Php 5,000,000.01 – Php 10,000,000.00</td><td>Php 3,100.00</td></tr><tr><td>From Php 10,000,000.01 and above</td><td>Php 4,100.00</td></tr></table></td><td>None</td><td>Administrative Assistant
Cash Section</td></tr>
<tr><td></td><td>2.2 Return the application documents, together with the accomplished checklist form and official receipt, to the applicant for submission at CRMD.</td><td>None</td><td></td><td></td></tr>
<tr><td>B. Filing

1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.</td><td>1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form and official receipt.</td><td>None</td><td>1 hour</td><td>Administrative Officer
Central Records Management Division</td></tr>
<tr><td></td><td>1.2 Return the second copy of the checklist form with application number and CRMD</td><td></td><td></td><td></td></tr>
</table>

	received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 The e-TES[Lite] will automatically assign the application to an *Action Officer* of CTD.			
	2.2 Route the application and supporting documents to the designated *Action Officer* of CTD.			
	2.3 Evaluate the application and its supporting documents. **2.3a If application is sufficient**, proceed to agency action no. 3.1 **2.3b If application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	*Action Officer* (*Tax Specialist II*, *Sr. Tax Specialist*, *Supervising Tax Specialist*) Customs and Tariff Division
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Division Chief* Customs and Tariff Division
	3.3 Review / approve the TEI / Non-TEI / formal letter of	None	4 hours	*Director III* Revenue Office

	compliance. Assessment is also made whether the shipment requires verification / inspection.			
	3.4 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director IV* Revenue Office
	3.5 Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	*Assistant Secretary* or *Undersecretary* Revenue Operations Group
	3.6 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	*Administrative Assistant* Revenue Office
4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release. 4.3 Release/deliver the approved TEI / Non-TEI / formal letter of compliance through the following: **4.3a** Deliver to the Bureau of Customs (BOC) if releasing TEI / Non-TEI	None	8 hours 12 minutes	*Administrative Officer* Central Records Management Division

	4.3b Deliver it to the consignee's postal mail If releasing the formal letter for compliance 4.4 A system-generated email notice will be sent to the applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance.			
5. Receive an email notification confirming that the result of the application has been released/delivered.	None	None	None	None
	TOTAL:	**None**	**4 working days 3 hours 12 minutes**	

n. R.A. No. 10863, Sec. 800(r)
Commercial samples

Office or Division:	Revenue Office (RO) – Customs and Tariff Division (CTD) | Revenue Operations Group (ROG)
Classification:	Complex
Type of Transaction:	G2G- Government-to-Government G2B - Government-to-Business
Who may avail:	Public who are qualified to apply for exemption with approved e-TES[Lite] registration

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)	
ORIGINAL COPY:	
1. Completely filled-out DOF-RO Form No. 91	- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template
2. Authorization Letter (if authorized representative)	
3. Notarized Affidavit of End-Use/Ownership	
4. Department of Finance (DOF) – Prior Approval	- DOF – RO
PHOTOCOPY:	
5. Import Bill of Lading/AWB	- Shipping Company
6. Commercial Invoice (Packing List, if applicable)	- Shipper from country of origin - DOH/Appropriate Government Agency
7. Certification from DOH (if medicine) or Clearance from Appropriate Government Agency (if other than medicine)	- Venue Owner/Management
8. Certificate of Venue and Date	- Requesting party/Applicant
9. Report and Cancellation of Bond (if applicable)	

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Checklisting and Assessment 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form. **1.1a** Assess and encode the required entries in the e-TES[Lite] and generate the application number and	None	None	*Officer of the Day*, Tax Specialist Revenue Office

<table>
<tr><td></td><td>print the order of payment if complete.

1.1b Return the application documents to the applicant if incomplete.</td><td></td><td></td><td></td></tr>
<tr><td></td><td>1.2 Return the application documents, together with the accomplished checklist form and order of payment, for payment of filing fee at the Cash Section.</td><td>None</td><td>None</td><td>Administrative Assistant
Customs and Tariff Division</td></tr>
<tr><td>2. Pay the required filing fee at the Cash Section.</td><td>2.1 Receive payment and issue official receipt.</td><td>DO No. 012.2025 Revised Schedule of Filing Fees:
<table><tr><th>Value of Importation</th><th>Filing Fee</th></tr><tr><td>Php 100,000.00 and below</td><td>Php 300.00</td></tr><tr><td>From Php 100,000.01 – Php 400,000.00</td><td>Php 500.00</td></tr><tr><td>From Php 400,000.01 – Php 600,000.00</td><td>Php 700.00</td></tr><tr><td>From Php 600,000.01 – Php 800,000.00</td><td>Php 900.00</td></tr><tr><td>From Php 800,000.01 – Php 1,000,000.00</td><td>Php 1,100.00</td></tr><tr><td>From Php 1,000,000.01 –Php 5,000,000.00</td><td>Php 2,100.00</td></tr><tr><td>From Php 5,000,000.01 – Php 10,000,000.00</td><td>Php 3,100.00</td></tr><tr><td>From Php 10,000,000.01 and above</td><td>Php 4,100.00</td></tr></table></td><td>None</td><td>Administrative Assistant
Cash Section</td></tr>
<tr><td></td><td>2.2 Return the application documents, together with the accomplished checklist form and official receipt, to the applicant for submission at CRMD.</td><td>None</td><td></td><td></td></tr>
<tr><td>B. Filing

1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.</td><td>1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form and official receipt.</td><td>None</td><td>1 hour</td><td>Administrative Officer
Central Records Management Division</td></tr>
</table>

	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 The e-TES[Lite] will automatically assign the application to an *Action Officer* of CTD.			
	2.2 Route the application and supporting documents to the designated *Action Officer* of CTD.			
	2.3 Evaluate the application and its supporting documents. **2.3a If application is sufficient**, proceed to agency action no. 3.1 **2.3b If application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	*Action Officer* (*Tax Specialist II*, *Sr. Tax Specialist*, *Supervising Tax Specialist*) Customs and Tariff Division
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the	None	4 hours	*Division Chief* Customs and Tariff Division

	shipment requires verification / inspection.			
	3.3 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director III* Revenue Office
	3.4 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director IV* Revenue Office
	3.5 Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	*Assistant Secretary* or *Undersecretary* Revenue Operations Group
	3.6 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	*Administrative Assistant* Revenue Office
4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release. 4.3 Release/deliver the approved TEI / Non-TEI / formal letter of compliance through the following:	None	8 hours 12 minutes	*Administrative Officer* Central Records Management Division

	4.3a Deliver to the Bureau of Customs (BOC) if releasing TEI / Non-TEI **4.3b** Deliver it to the consignee's postal mail If releasing the formal letter for compliance 4.4 A system-generated email notice will be sent to the applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance.			
5. Receive an email notification confirming that the result of the application has been released/delivered.	None	None	None	None
	TOTAL:	**None**	**4 working days 3 hours 12 minutes**	

o. R.A. No. 10863, Sec. 800(u)
Goods previously exported and subsequently imported

Office or Division:	Revenue Office (RO) – Customs and Tariff Division (CTD) | Revenue Operations Group (ROG)
Classification:	Complex
Type of Transaction:	G2G- Government-to-Government G2B - Government-to-Business G2C - Government-to-Citizen
Who may avail:	Public who are qualified to apply for exemption with approved e-TES[Lite] registration

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)	
ORIGINAL COPY:	
1. Completely filled-out DOF-RO Form No. 91	- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template
2. Authorization Letter (if authorized representative)	
3. Notarized Affidavit of End-Use/Ownership	
PHOTOCOPY:	
4. Import Bill of Lading/AWB	
5. Commercial Invoice (Packing List, if applicable)	- Shipping Company - Shipper from country of origin
6. Export Bill of Lading/AWB	- Shipping Company
7. Export Invoice and Packing List	- Requesting party/Applicant
8. Export Declaration	- BOC
9. Proof of Payment on Original Importation (if applicable)	- BOC
10. Certificate of Identification/Inspection/Loading	- BOC
11. Certification from foreign principal/buyer as to reason of rejection (if rejected goods)	- Foreign Buyer/Shipper from country of origin
12. Foreign Government Certificate of Rejection	- USFDA or Other Foreign Regulating Body
13. Certification from Philippine National Museum (if artworks/ antiques)	- Philippine National Museum
14. Clearance from Regulatory Agency (if applicable)	- Appropriate Regulatory Agency

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Checklisting and Assessment 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form.	None	None	*Officer of the Day*, Tax Specialist Revenue Office

<table>
<tr><td></td><td>1.1a Assess and encode the required entries in the e-TES^{Lite} and generate the application number and print the order of payment if complete.

1.1b Return the application documents to the applicant if incomplete.</td><td></td><td></td><td></td></tr>
<tr><td></td><td>1.2 Return the application documents, together with the accomplished checklist form and order of payment, for payment of filing fee at the Cash Section.</td><td>None</td><td>None</td><td>Administrative Assistant
Customs and Tariff Division</td></tr>
<tr><td>2. Pay the required filing fee at the Cash Section.</td><td>2.1 Receive payment and issue official receipt.</td><td>DO No. 012.2025 Revised Schedule of Filing Fees:
<table><tr><th>Value of Importation</th><th>Filing Fee</th></tr><tr><td>Php 100,000.00 and below</td><td>Php 300.00</td></tr><tr><td>From Php 100,000.01 – Php 400,000.00</td><td>Php 500.00</td></tr><tr><td>From Php 400,000.01 – Php 600,000.00</td><td>Php 700.00</td></tr><tr><td>From Php 600,000.01 – Php 800,000.00</td><td>Php 900.00</td></tr><tr><td>From Php 800,000.01 – Php 1,000,000.00</td><td>Php 1,100.00</td></tr><tr><td>From Php 1,000,000.01 –Php 5,000,000.00</td><td>Php 2,100.00</td></tr><tr><td>From Php 5,000,000.01 – Php 10,000,000.00</td><td>Php 3,100.00</td></tr><tr><td>From Php 10,000,000.01 and above</td><td>Php 4,100.00</td></tr></table></td><td>None</td><td>Administrative Assistant
Cash Section</td></tr>
<tr><td></td><td>2.2 Return the application documents, together with the accomplished checklist form and official receipt, to the applicant for submission at CRMD.</td><td>None</td><td></td><td></td></tr>
<tr><td>B. Filing

1. File the application documents, together with the accomplished</td><td>1.1 Receive the application with complete set of documentary</td><td>None</td><td>1 hour</td><td>Administrative Officer
Central Records Management Division</td></tr>
</table>

checklist form and official receipt, at the CRMD.	requirements, together with the accomplished checklist form and official receipt.			
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 The e-TES[Lite] will automatically assign the application to an *Action Officer* of CTD.			
	2.2 Route the application and supporting documents to the designated *Action Officer* of CTD.			
	2.3 Evaluate the application and its supporting documents. **2.3a If application is sufficient**, proceed to agency action no. 3.1 **2.3b If application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	*Action Officer* (*Tax Specialist II*, *Sr. Tax Specialist*, *Supervising Tax Specialist*) Customs and Tariff Division
3. Receive an email notice of compliance and complied; or applicant did not	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			

comply with the notice of discrepancy(cies).	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Division Chief* Customs and Tariff Division
	3.3 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director III* Revenue Office
	3.4 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director IV* Revenue Office
	3.5 Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	*Assistant Secretary* or *Undersecretary* Revenue Operations Group
	3.6 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	*Administrative Assistant* Revenue Office
4. Receive an email that the application has been processed by the Revenue Office and will be	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			

forwarded to CRMD for release.	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release. 4.3 Release/deliver the approved TEI / Non-TEI / formal letter of compliance through the following: **4.3a** Deliver to the Bureau of Customs (BOC) if releasing TEI / Non-TEI **4.3b** Deliver it to the consignee's postal mail If releasing the formal letter for compliance 4.4 A system-generated email notice will be sent to the applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance.	None	8 hours 12 minutes	*Administrative Officer* Central Records Management Division
5. Receive an email notification confirming that the result of the application has been released/delivered.	None	None	None	None
	TOTAL:	**None**	**4 working days 3 hours 12 minutes**	

p. R.A. No. 10863, Sec. 800(w)
Machineries and equipment, etc. of new mines and old mines

Office or Division:	Revenue Office (RO) – Customs and Tariff Division (CTD) | Revenue Operations Group (ROG)
Classification:	Complex
Type of Transaction:	G2B - Government-to-Business
Who may avail:	Mining Companies with approved e-TES^{Lite} registration

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)	
ORIGINAL COPY:	
1. Completely filled-out DOF-RO Form No. 91	- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template
2. Authorization Letter (if authorized representative)	
3. Notarized Affidavit of End-Use/Ownership	
PHOTOCOPY:	
4. Import Bill of Lading/AWB	
5. Commercial Invoice (Packing List, if applicable)	- Shipping Company - Shipper from country of origin
6. Certificate from Department of Environment and Natural Resources (DENR) upon the recommendation of the Director of Mines and Geosciences Bureau (MGB) as to purpose of importation	- DENR
7. Certificate of Non-Local Availability from DENR	- DENR

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Checklisting and Assessment 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form. **1.1a** Assess and encode the required entries in the e-TES^{Lite} and generate the application number and print the order of payment **if complete.**	None	None	*Officer of the Day*, Tax Specialist Revenue Office

<table>
<tr><td></td><td>1.1b Return the application documents to the applicant if incomplete.</td><td></td><td></td><td></td></tr>
<tr><td></td><td>1.2 Return the application documents, together with the accomplished checklist form and order of payment, for payment of filing fee at the Cash Section.</td><td>None</td><td>None</td><td>Administrative Assistant
Customs and Tariff Division</td></tr>
<tr><td>2. Pay the required filing fee at the Cash Section.</td><td>2.1 Receive payment and issue official receipt.</td><td>DO No. 012.2025 Revised Schedule of Filing Fees:
<table><tr><th>Value of Importation</th><th>Filing Fee</th></tr><tr><td>Php 100,000.00 and below</td><td>Php 300.00</td></tr><tr><td>From Php 100,000.01 – Php 400,000.00</td><td>Php 500.00</td></tr><tr><td>From Php 400,000.01 – Php 600,000.00</td><td>Php 700.00</td></tr><tr><td>From Php 600,000.01 – Php 800,000.00</td><td>Php 900.00</td></tr><tr><td>From Php 800,000.01 – Php 1,000,000.00</td><td>Php 1,100.00</td></tr><tr><td>From Php 1,000,000.01 –Php 5,000,000.00</td><td>Php 2,100.00</td></tr><tr><td>From Php 5,000,000.01 – Php 10,000,000.00</td><td>Php 3,100.00</td></tr><tr><td>From Php 10,000,000.01 and above</td><td>Php 4,100.00</td></tr></table></td><td>None</td><td>Administrative Assistant
Cash Section</td></tr>
<tr><td></td><td>2.2 Return the application documents, together with the accomplished checklist form and official receipt, to the applicant for submission at CRMD.</td><td>None</td><td></td><td></td></tr>
<tr><td>B. Filing

1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.</td><td>1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form and official receipt.</td><td>None</td><td>1 hour</td><td>Administrative Officer
Central Records Management Division</td></tr>
<tr><td></td><td>1.2 Return the second copy of the checklist form with application number and CRMD</td><td></td><td></td><td></td></tr>
</table>

	received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 The e-TES[Lite] will automatically assign the application to an *Action Officer* of CTD.			
	2.2 Route the application and supporting documents to the designated *Action Officer* of CTD.			
	2.3 Evaluate the application and its supporting documents. **2.3a If application is sufficient**, proceed to agency action no. 3.1 **2.3b If application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	*Action Officer* (*Tax Specialist II*, *Sr. Tax Specialist*, *Supervising Tax Specialist*) Customs and Tariff Division
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Division Chief* Customs and Tariff Division
	3.3 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also	None	4 hours	*Director III* Revenue Office

	made whether the shipment requires verification / inspection.			
	3.4 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director IV* Revenue Office
	3.5 Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	*Assistant Secretary* or *Undersecretary* Revenue Operations Group
	3.6 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	*Administrative Assistant* Revenue Office
4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release. 4.3 Release/deliver the approved TEI / Non-TEI / formal letter of compliance through the following: **4.3a** Deliver to the Bureau of Customs (BOC) if releasing TEI / Non-TEI **4.3b** Deliver it to the consignee's postal mail If releasing the formal letter for compliance	None	8 hours 12 minutes	*Administrative Officer* Central Records Management Division

	4.4 A system-generated email notice will be sent to the applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance.			
5. Receive an email notification confirming that the result of the application has been released/delivered.	None	None	None	None
	TOTAL:	**None**	**4 working days 3 hours 12 minutes**	

q. R.A. No. 10863, Sec. 800(w)
Aircrafts, spare parts, and accessories thereof imported by Agro-Industrial Companies

Office or Division:	Revenue Office (RO) – Customs and Tariff Division (CTD) | Revenue Operations Group (ROG)
Classification:	Complex
Type of Transaction:	G2B - Government-to-Business
Who may avail:	Agro-Industrial Companies with approved e-TES^{Lite} registration

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS) **ORIGINAL COPY:** 1. Completely filled-out DOF-RO Form No. 91 2. Authorization Letter (if authorized representative) 3. Notarized Affidavit of End-Use/Ownership	- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template
PHOTOCOPY: 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. Certificate from Department of Agriculture (DA) or Department of Trade and Industry (DTI)	- Shipping Company - Shipper from country of origin - DA/DTI

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Checklisting and Assessment 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form. **1.1a** Assess and encode the required entries in the e-TES^{Lite} and generate the application number and print the order of payment **if complete.** **1.1b** Return the application documents	None	None	*Officer of the Day*, Tax Specialist Revenue Office

<table>
<tr><td></td><td>to the applicant if incomplete.</td><td></td><td></td><td></td></tr>
<tr><td></td><td>1.2 Return the application documents, together with the accomplished checklist form and order of payment, for payment of filing fee at the Cash Section.</td><td>None</td><td>None</td><td>Administrative Assistant
Customs and Tariff Division</td></tr>
<tr><td>2. Pay the required filing fee at the Cash Section.</td><td>2.1 Receive payment and issue official receipt.</td><td>DO No. 012.2025 Revised Schedule of Filing Fees:
<table><tr><th>Value of Importation</th><th>Filing Fee</th></tr><tr><td>Php 100,000.00 and below</td><td>Php 300.00</td></tr><tr><td>From Php 100,000.01 – Php 400,000.00</td><td>Php 500.00</td></tr><tr><td>From Php 400,000.01 – Php 600,000.00</td><td>Php 700.00</td></tr><tr><td>From Php 600,000.01 – Php 800,000.00</td><td>Php 900.00</td></tr><tr><td>From Php 800,000.01 – Php 1,000,000.00</td><td>Php 1,100.00</td></tr><tr><td>From Php 1,000,000.01 –Php 5,000,000.00</td><td>Php 2,100.00</td></tr><tr><td>From Php 5,000,000.01 – Php 10,000,000.00</td><td>Php 3,100.00</td></tr><tr><td>From Php 10,000,000.01 and above</td><td>Php 4,100.00</td></tr></table></td><td>None</td><td>Administrative Assistant
Cash Section</td></tr>
<tr><td></td><td>2.2 Return the application documents, together with the accomplished checklist form and official receipt, to the applicant for submission at CRMD.</td><td>None</td><td></td><td></td></tr>
<tr><td>B. Filing

1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.</td><td>1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form and official receipt.</td><td>None</td><td>1 hour</td><td>Administrative Officer
Central Records Management Division</td></tr>
<tr><td></td><td>1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.</td><td></td><td></td><td></td></tr>
</table>

	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 The e-TES[Lite] will automatically assign the application to an *Action Officer* of CTD.			
	2.2 Route the application and supporting documents to the designated *Action Officer* of CTD.			
	2.3 Evaluate the application and its supporting documents. **2.3a If application is sufficient**, proceed to agency action no. 3.1 **2.3b If application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	*Action Officer* (*Tax Specialist II*, *Sr. Tax Specialist*, *Supervising Tax Specialist*) Customs and Tariff Division
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Division Chief* Customs and Tariff Division
	3.3 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also	None	4 hours	*Director III* Revenue Office

	made whether the shipment requires verification / inspection.			
	3.4 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director IV* Revenue Office
	3.5 Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	*Assistant Secretary* or *Undersecretary* Revenue Operations Group
	3.6 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	*Administrative Assistant* Revenue Office
4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release. 4.3 Release/deliver the approved TEI / Non-TEI / formal letter of compliance through the following: **4.3a** Deliver to the Bureau of Customs (BOC) if releasing TEI / Non-TEI **4.3b** Deliver it to the consignee's postal mail	None	8 hours 12 minutes	*Administrative Officer* Central Records Management Division

	If releasing the formal letter for compliance 4.4 A system-generated email notice will be sent to the applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance.			
5. Receive an email notification confirming that the result of the application has been released/delivered.	None	None	None	None
	TOTAL:	**None**	**4 working days 3 hours 12 minutes**	

r. R.A. No. 10863, Sec. 800(x)
Spare parts of vessels or aircrafts engaged in foreign trade

Office or Division:	Revenue Office (RO) – Customs and Tariff Division (CTD) | Revenue Operations Group (ROG)
Classification:	Complex
Type of Transaction:	G2B - Government-to-Business
Who may avail:	Foreign Registry Airlines/Shipping Companies with approved e-TES[Lite] registration

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)	
ORIGINAL COPY:	
1. Completely filled-out DOF-RO Form No. 91 2. Authorization Letter (if authorized representative) 3. Notarized Affidavit of End-Use/Ownership	- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template
PHOTOCOPY:	
4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. Certificate of Foreign Registry 7. Document to show that vessel or aircraft is engaged in foreign trade	- Shipping Company - Shipper from country of origin - Shipper/Owner - Requesting party/Applicant

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Checklisting and Assessment 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form. **1.1a** Assess and encode the required entries in the e-TES[Lite] and generate the application number and print the order of payment **if complete.** **1.1b** Return the application documents	None	None	*Officer of the Day*, Tax Specialist Revenue Office

<table>
<tr><td></td><td>to the applicant if incomplete.</td><td></td><td></td><td></td></tr>
<tr><td></td><td>1.2 Return the application documents, together with the accomplished checklist form and order of payment, for payment of filing fee at the Cash Section.</td><td>None</td><td>None</td><td>Administrative Assistant
Customs and Tariff Division</td></tr>
<tr><td>2. Pay the required filing fee at the Cash Section.</td><td>2.1 Receive payment and issue official receipt.</td><td>DO No. 012.2025 Revised Schedule of Filing Fees:
<table><tr><th>Value of Importation</th><th>Filing Fee</th></tr><tr><td>Php 100,000.00 and below</td><td>Php 300.00</td></tr><tr><td>From Php 100,000.01 – Php 400,000.00</td><td>Php 500.00</td></tr><tr><td>From Php 400,000.01 – Php 600,000.00</td><td>Php 700.00</td></tr><tr><td>From Php 600,000.01 – Php 800,000.00</td><td>Php 900.00</td></tr><tr><td>From Php 800,000.01 – Php 1,000,000.00</td><td>Php 1,100.00</td></tr><tr><td>From Php 1,000,000.01 –Php 5,000,000.00</td><td>Php 2,100.00</td></tr><tr><td>From Php 5,000,000.01 – Php 10,000,000.00</td><td>Php 3,100.00</td></tr><tr><td>From Php 10,000,000.01 and above</td><td>Php 4,100.00</td></tr></table></td><td>None</td><td>Administrative Assistant
Cash Section</td></tr>
<tr><td></td><td>2.2 Return the application documents, together with the accomplished checklist form and official receipt, to the applicant for submission at CRMD.</td><td>None</td><td></td><td></td></tr>
<tr><td>B. Filing

1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.</td><td>1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form and official receipt.</td><td>None</td><td>1 hour</td><td>Administrative Officer
Central Records Management Division</td></tr>
<tr><td></td><td>1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.</td><td></td><td></td><td></td></tr>
</table>

	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 The e-TES[Lite] will automatically assign the application to an *Action Officer* of CTD.			
	2.2 Route the application and supporting documents to the designated *Action Officer* of CTD.			
	2.3 Evaluate the application and its supporting documents. **2.3a If application is sufficient**, proceed to agency action no. 3.1 **2.3b If application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	*Action Officer* (*Tax Specialist II*, *Sr. Tax Specialist*, *Supervising Tax Specialist*) Customs and Tariff Division
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Division Chief* Customs and Tariff Division
	3.3 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also	None	4 hours	*Director III* Revenue Office

	made whether the shipment requires verification / inspection.			
	3.4 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director IV* Revenue Office
	3.5 Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	*Assistant Secretary* or *Undersecretary* Revenue Operations Group
	3.6 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	*Administrative Assistant* Revenue Office
4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release. 4.3 Release/deliver the approved TEI / Non-TEI / formal letter of compliance through the following: **4.3a** Deliver to the Bureau of Customs (BOC) if releasing TEI / Non-TEI **4.3b** Deliver it to the consignee's postal mail If releasing the formal letter for compliance	None	8 hours 12 minutes	*Administrative Officer* Central Records Management Division

	4.4 A system-generated email notice will be sent to the applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance.			
5. Receive an email notification confirming that the result of the application has been released/delivered.	None	None	None	None
	TOTAL:	**None**	**4 working days 3 hours 12 minutes**	

s. R.A. No. 10863, Sec. 800(y)
Goods exported for repair, processing or reconditioning and subsequently re-imported

Office or Division:	Revenue Office (RO) – Customs and Tariff Division (CTD) | Revenue Operations Group (ROG)
Classification:	Complex
Type of Transaction:	G2G- Government-to-Government G2B - Government-to-Business G2C - Government-to-Citizen
Who may avail:	Public who are qualified to apply for exemption with approved e-TES[Lite] registration

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)	
ORIGINAL COPY:	
1. Completely filled-out DOF-RO Form No. 91	- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template
2. Authorization Letter (if authorized representative)	
3. Notarized Affidavit of End-Use/Ownership	
PHOTOCOPY:	
4. Import Bill of Lading/AWB	
5. Commercial Invoice (Packing List, if applicable)	- Shipping Company - Shipper from country of origin
6. Certificate of Identification/Inspection and Loading	- BOC
7. Export Bill of Lading/AWB	- Shipping Company
8. Export Invoice and Packing List	- Requesting party/Applicant
9. Export Declaration	- BOC
10. Proof of Payment on Original Importation	- BOC

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Checklisting and Assessment				
1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form. **1.1a** Assess and encode the required entries in the e-TES[Lite] and generate the application number and	None	None	*Officer of the Day*, Tax Specialist Revenue Office

<table>
<tr><td></td><td>print the order of payment if complete.

1.1b Return the application documents to the applicant if incomplete.</td><td></td><td></td><td></td></tr>
<tr><td></td><td>1.2 Return the application documents, together with the accomplished checklist form and order of payment, for payment of filing fee at the Cash Section.</td><td>None</td><td>None</td><td>Administrative Assistant
Customs and Tariff Division</td></tr>
<tr><td>2. Pay the required filing fee at the Cash Section.</td><td>2.1 Receive payment and issue official receipt.</td><td>DO No. 012.2025 Revised Schedule of Filing Fees:
<table><tr><th>Value of Importation</th><th>Filing Fee</th></tr><tr><td>Php 100,000.00 and below</td><td>Php 300.00</td></tr><tr><td>From Php 100,000.01 – Php 400,000.00</td><td>Php 500.00</td></tr><tr><td>From Php 400,000.01 – Php 600,000.00</td><td>Php 700.00</td></tr><tr><td>From Php 600,000.01 – Php 800,000.00</td><td>Php 900.00</td></tr><tr><td>From Php 800,000.01 – Php 1,000,000.00</td><td>Php 1,100.00</td></tr><tr><td>From Php 1,000,000.01 –Php 5,000,000.00</td><td>Php 2,100.00</td></tr><tr><td>From Php 5,000,000.01 – Php 10,000,000.00</td><td>Php 3,100.00</td></tr><tr><td>From Php 10,000,000.01 and above</td><td>Php 4,100.00</td></tr></table></td><td>None</td><td>Administrative Assistant
Cash Section</td></tr>
<tr><td></td><td>2.2 Return the application documents, together with the accomplished checklist form and official receipt, to the applicant for submission at CRMD.</td><td>None</td><td></td><td></td></tr>
<tr><td>B. Filing

1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.</td><td>1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form and official receipt.</td><td>None</td><td>1 hour</td><td>Administrative Officer
Central Records Management Division</td></tr>
<tr><td></td><td>1.2 Return the second copy of the checklist</td><td></td><td></td><td></td></tr>
</table>

	form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 The e-TES[Lite] will automatically assign the application to an *Action Officer* of CTD.			
	2.2 Route the application and supporting documents to the designated *Action Officer* of CTD.			
	2.3 Evaluate the application and its supporting documents. **2.3a If application is sufficient**, proceed to agency action no. 3.1 **2.3b If application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	*Action Officer* (*Tax Specialist II*, *Sr. Tax Specialist*, *Supervising Tax Specialist*) Customs and Tariff Division
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Division Chief* Customs and Tariff Division

	3.3 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director III* Revenue Office
	3.4 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director IV* Revenue Office
	3.5 Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	*Assistant Secretary* or *Undersecretary* Revenue Operations Group
	3.6 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	*Administrative Assistant* Revenue Office
4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release. 4.3 Release/deliver the approved TEI / Non-TEI / formal letter of compliance through the following: **4.3a** Deliver to the Bureau of Customs (BOC) if releasing TEI / Non-TEI	None	8 hours 12 minutes	*Administrative Officer* Central Records Management Division

	4.3b Deliver it to the consignee's postal mail If releasing the formal letter for compliance 4.4 A system-generated email notice will be sent to the applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance.			
5. Receive an email notification confirming that the result of the application has been released/delivered.	None	None	None	None
	TOTAL:	**None**	**4 working days 3 hours 12 minutes**	

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

Office or Division:	Revenue Office (RO) – Customs and Tariff Division (CTD) | Revenue Operations Group (ROG)
Classification:	Complex
Type of Transaction:	G2B - Government-to-Business
Who may avail:	Public who are qualified to apply for exemption with approved e-TES[Lite] registration

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)	
ORIGINAL COPY:	
1. Completely filled-out DOF-RO Form No. 91	- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template
2. Authorization Letter (if authorized representative)	
3. Notarized Affidavit of End-Use/Ownership	
PHOTOCOPY:	
4. Import Bill of Lading/AWB	- Shipping Company - Shipper from country of origin
5. Commercial Invoice (Packing List, if applicable)	
6. Registration from Securities and Exchange Commission (SEC)	- SEC
7. Registration from MARINA	- MARINA
8. Registration from Land Transportation Office (LTO) (if applicable)	- LTO

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Checklisting and Assessment 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form. **1.1a** Assess and encode the required entries in the e-TES[Lite] and generate the application number and print the order of payment **if complete.**	None	None	*Officer of the Day*, Tax Specialist Revenue Office

<table>
<tr><td></td><td>1.1b Return the application documents to the applicant if incomplete.</td><td></td><td></td><td></td></tr>
<tr><td></td><td>1.2 Return the application documents, together with the accomplished checklist form and order of payment, for payment of filing fee at the Cash Section.</td><td>None</td><td>None</td><td>Administrative Assistant
Customs and Tariff Division</td></tr>
<tr><td>2. Pay the required filing fee at the Cash Section.</td><td>2.1 Receive payment and issue official receipt.</td><td>DO No. 012.2025 Revised Schedule of Filing Fees:
<table><tr><th>Value of Importation</th><th>Filing Fee</th></tr><tr><td>Php 100,000.00 and below</td><td>Php 300.00</td></tr><tr><td>From Php 100,000.01 – Php 400,000.00</td><td>Php 500.00</td></tr><tr><td>From Php 400,000.01 – Php 600,000.00</td><td>Php 700.00</td></tr><tr><td>From Php 600,000.01 – Php 800,000.00</td><td>Php 900.00</td></tr><tr><td>From Php 800,000.01 – Php 1,000,000.00</td><td>Php 1,100.00</td></tr><tr><td>From Php 1,000,000.01 –Php 5,000,000.00</td><td>Php 2,100.00</td></tr><tr><td>From Php 5,000,000.01 – Php 10,000,000.00</td><td>Php 3,100.00</td></tr><tr><td>From Php 10,000,000.01 and above</td><td>Php 4,100.00</td></tr></table></td><td>None</td><td>Administrative Assistant
Cash Section</td></tr>
<tr><td></td><td>2.2 Return the application documents, together with the accomplished checklist form and official receipt, to the applicant for submission at CRMD.</td><td>None</td><td></td><td></td></tr>
<tr><td>B. Filing

1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.</td><td>1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form and official receipt.</td><td>None</td><td>1 hour</td><td>Administrative Officer
Central Records Management Division</td></tr>
<tr><td></td><td>1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.</td><td></td><td></td><td></td></tr>
</table>

	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 The e-TES[Lite] will automatically assign the application to an *Action Officer* of CTD.			
	2.2 Route the application and supporting documents to the designated *Action Officer* of CTD.			
	2.3 Evaluate the application and its supporting documents. **2.3a If application is sufficient**, proceed to agency action no. 3.1 **2.3b If application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	*Action Officer* (*Tax Specialist II*, *Sr. Tax Specialist*, *Supervising Tax Specialist*) Customs and Tariff Division
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Division Chief* Customs and Tariff Division
	3.3 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also	None	4 hours	*Director III* Revenue Office

	made whether the shipment requires verification / inspection.			
	3.4 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director IV* Revenue Office
	3.5 Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	*Assistant Secretary* or *Undersecretary* Revenue Operations Group
	3.6 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	*Administrative Assistant* Revenue Office
4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release. 4.3 Release/deliver the approved TEI / Non-TEI / formal letter of compliance through the following: **4.3a** Deliver to the Bureau of Customs (BOC) if releasing TEI / Non-TEI **4.3b** Deliver it to the consignee's postal mail	None	8 hours 12 minutes	*Administrative Officer* Central Records Management Division

	If releasing the formal letter for compliance 4.4 A system-generated email notice will be sent to the applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance.			
5. Receive an email notification confirming that the result of the application has been released/delivered.	None	None	None	None
	TOTAL:	**None**	**4 working days 3 hours 12 minutes**	

2. Granting of Tax Exemption on Importations of Airline Companies with Congressional Franchise

a. R.A. No. 10863, Sec. 800(v)
Aircraft, parts, supplies, ground equipment, etc. of scheduled airlines operating with Congressional franchise

Office or Division:	Revenue Office (RO) – Customs and Tariff Division (CTD) | Revenue Operations Group (ROG)
Classification:	Complex
Type of Transaction:	G2B - Government-to-Business
Who may avail:	Airline Companies with Congressional Franchise with approved e-TES[Lite] registration

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS) **ORIGINAL COPY:** 1. Completely filled-out DOF-RO Form No. 91 2. Authorization Letter (if authorized representative) 3. Notarized Affidavit of End-Use/Ownership	- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template
PHOTOCOPY: 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. Certificate of non-local availability from CAAP for duty exemption purposes	- Shipping Company - Shipper from country of origin - CAAP

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Checklisting and Assessment 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form. **1.1a** Assess and encode the required entries in the e-TES[Lite] and generate the application number and print the order of payment **if complete.**	None	None	*Officer of the Day*, Tax Specialist Revenue Office

<table>
<tr><td></td><td>1.1b Return the application documents to the applicant if incomplete.</td><td></td><td></td><td></td></tr>
<tr><td></td><td>1.2 Return the application documents, together with the accomplished checklist form and order of payment, for payment of filing fee at the Cash Section.</td><td>None</td><td>None</td><td>Administrative Assistant
Customs and Tariff Division</td></tr>
<tr><td>2. Pay the required filing fee at the Cash Section.</td><td>2.1 Receive payment and issue official receipt.</td><td>DO No. 012.2025 Revised Schedule of Filing Fees:
<table><tr><th>Value of Importation</th><th>Filing Fee</th></tr><tr><td>Php 100,000.00 and below</td><td>Php 300.00</td></tr><tr><td>From Php 100,000.01 – Php 400,000.00</td><td>Php 500.00</td></tr><tr><td>From Php 400,000.01 – Php 600,000.00</td><td>Php 700.00</td></tr><tr><td>From Php 600,000.01 – Php 800,000.00</td><td>Php 900.00</td></tr><tr><td>From Php 800,000.01 – Php 1,000,000.00</td><td>Php 1,100.00</td></tr><tr><td>From Php 1,000,000.01 –Php 5,000,000.00</td><td>Php 2,100.00</td></tr><tr><td>From Php 5,000,000.01 – Php 10,000,000.00</td><td>Php 3,100.00</td></tr><tr><td>From Php 10,000,000.01 and above</td><td>Php 4,100.00</td></tr></table></td><td>None</td><td>Administrative Assistant
Cash Section</td></tr>
<tr><td></td><td>2.2 Return the application documents, together with the accomplished checklist form and official receipt, to the applicant for submission at CRMD.</td><td>None</td><td></td><td></td></tr>
<tr><td>B. Filing

1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.</td><td>1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form and official receipt.</td><td>None</td><td>1 hour</td><td>Administrative Officer
Central Records Management Division</td></tr>
<tr><td></td><td>1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.</td><td></td><td></td><td></td></tr>
</table>

	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 The e-TES[Lite] will automatically assign the application to an *Action Officer* of CTD.			
	2.2 Route the application and supporting documents to the designated *Action Officer* of CTD.			
	2.3 Evaluate the application and its supporting documents. **2.3a If application is sufficient**, proceed to agency action no. 3.1 **2.3b If application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	*Action Officer* (*Tax Specialist II*, *Sr. Tax Specialist*, *Supervising Tax Specialist*) Customs and Tariff Division
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Division Chief* Customs and Tariff Division
	3.3 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also	None	4 hours	*Director III* Revenue Office

	made whether the shipment requires verification / inspection.			
	3.4 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director IV* Revenue Office
	3.5 Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	*Assistant Secretary* or *Undersecretary* Revenue Operations Group
	3.6 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	*Administrative Assistant* Revenue Office
4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release. 4.3 Release/deliver the approved TEI / Non-TEI / formal letter of compliance through the following: **4.3a** Deliver to the Bureau of Customs (BOC) if releasing TEI / Non-TEI **4.3b** Deliver it to the consignee's postal mail If releasing the formal letter for compliance	None	8 hours 12 minutes	*Administrative Officer* Central Records Management Division

	4.4 A system-generated email notice will be sent to the applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance.			
5. Receive an email notification confirming that the result of the application has been released/delivered.	None	None	None	None
	TOTAL:	**None**	**4 working days 3 hours 12 minutes**	

b. R.A. No. 10863, Sec. 800(v) – Duty Free
Aircraft, engine, equipment, machinery, spare parts, and other such goods imported by and for the use of scheduled airlines with Congressional franchise

R.A. No. 10963, Sec. 109(T) – VAT Free
Sale, importation, or lease of aircraft, including engine, equipment and spare parts thereof for domestic or international transport operations

Office or Division:	Revenue Office (RO) – Customs and Tariff Division (CTD) | Revenue Operations Group (ROG)
Classification:	Complex
Type of Transaction:	G2B - Government-to-Business
Who may avail:	Airline Companies with Congressional Franchise with approved e-TES^{Lite} registration

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)	
ORIGINAL COPY:	
1. Completely filled-out DOF-RO Form No. 91 2. Authorization Letter (if authorized representative) 3. Notarized Affidavit of End-Use/Ownership	- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template
PHOTOCOPY:	
4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. Certificate of non-local availability from CAAP for duty exemption purposes	- Shipping Company - Shipper from country of origin - CAAP
PHOTOCOPY (IF AIRCRAFT):	
7. Board Resolution/Secretary's Certificate authorizing the importation of aircraft	- Requesting party/Applicant
8. Entry Clearance from CAAP	- CAAP
9. Authority to Import/Lease from Civil Aeronautics Board (CAB)	- CAB
10. Authenticated/Apostilled/Notarized Lease Agreement/Deed of Sale	- Requesting party/Applicant
11. Latest Audited Financial Statements (last three (3) years if applicable)	- Requesting party/Applicant

<table>
<tr><th>CLIENT STEPS</th><th>AGENCY ACTION</th><th>FEES TO BE PAID</th><th>PROCESSING TIME</th><th>PERSON RESPONSIBLE</th></tr>
<tr><td>A. Checklisting and Assessment
1. Present the application and supporting documents at the RO window.</td><td>1.1 Check the completeness of supporting documents based on the corresponding checklist form.

1.1a Assess and encode the required entries in the e-TES^{Lite} and generate the application number and print the order of payment if complete.

1.1b Return the application documents to the applicant if incomplete.</td><td>None</td><td>None</td><td>Officer of the Day, Tax Specialist
Revenue Office</td></tr>
<tr><td></td><td>1.2 Return the application documents, together with the accomplished checklist form and order of payment, for payment of filing fee at the Cash Section.</td><td>None</td><td>None</td><td>Administrative Assistant
Customs and Tariff Division</td></tr>
<tr><td>2. Pay the required filing fee at the Cash Section.</td><td>2.1 Receive payment and issue official receipt.</td><td>DO No. 012.2025 Revised Schedule of Filing Fees:
<table><tr><th>Value of Importation</th><th>Filing Fee</th></tr><tr><td>Php 100,000.00 and below</td><td>Php 300.00</td></tr><tr><td>From Php 100,000.01 – Php 400,000.00</td><td>Php 500.00</td></tr><tr><td>From Php 400,000.01 – Php 600,000.00</td><td>Php 700.00</td></tr><tr><td>From Php 600,000.01 – Php 800,000.00</td><td>Php 900.00</td></tr><tr><td>From Php 800,000.01 – Php 1,000,000.00</td><td>Php 1,100.00</td></tr><tr><td>From Php 1,000,000.01 –Php 5,000,000.00</td><td>Php 2,100.00</td></tr><tr><td>From Php 5,000,000.01 – Php 10,000,000.00</td><td>Php 3,100.00</td></tr><tr><td>From Php 10,000,000.01 and above</td><td>Php 4,100.00</td></tr></table></td><td>None</td><td>Administrative Assistant
Cash Section</td></tr>
<tr><td></td><td>2.2 Return the application documents, together with the</td><td>None</td><td></td><td></td></tr>
</table>

	accomplished checklist form and official receipt, to the applicant for submission at CRMD.			
B. Filing 1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.	1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form and official receipt.	None	1 hour	*Administrative Officer* Central Records Management Division
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 The e-TES[Lite] will automatically assign the application to an *Action Officer* of CTD.			
	2.2 Route the application and supporting documents to the designated *Action Officer* of CTD.			
	2.3 Evaluate the application and its supporting documents. **2.3a If application is sufficient**, proceed to agency action no. 3.1 **2.3b If application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be	None	4 hours	*Action Officer* (*Tax Specialist II*, *Sr. Tax Specialist*, *Supervising Tax Specialist*) Customs and Tariff Division

	complied within two (2) working days, otherwise, a formal letter of compliance will be issued.			
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Division Chief* Customs and Tariff Division
	3.3 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director III* Revenue Office
	3.4 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director IV* Revenue Office
	3.5 Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	*Assistant Secretary* or *Undersecretary* Revenue Operations Group
	3.6 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	*Administrative Assistant* Revenue Office
4. Receive an email that the application has been processed by the Revenue	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and			

Office and will be forwarded to CRMD for release.	supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release. 4.3 Release/deliver the approved TEI / Non-TEI / formal letter of compliance through the following: **4.3a** Deliver to the Bureau of Customs (BOC) if releasing TEI / Non-TEI **4.3b** Deliver it to the consignee's postal mail If releasing the formal letter for compliance 4.4 A system-generated email notice will be sent to the applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance.	None	8 hours 12 minutes	*Administrative Officer* Central Records Management Division
5. Receive an email notification confirming that the result of the application has been released/delivered.	None	None	None	None
	TOTAL:	**None**	**4 working days 3 hours 12 minutes**	

c. R.A. No. 10863, Sec. 800(v) – Duty Free
Commissary and catering supplies, aviation gas, fuel and oil, whether crude or refined except when directly or indirectly used for domestic operations and such supplies imported by and for the use of scheduled airlines with Congressional franchise

R.A. No. 10963, Sec. 109(U) – VAT Free
Fuel, goods, and supplies by persons engaged in international air transport operations

Office or Division:	Revenue Office (RO) – Customs and Tariff Division (CTD) | Revenue Operations Group (ROG)
Classification:	Complex
Type of Transaction:	G2B - Government-to-Business
Who may avail:	Airline Companies with Congressional Franchise with approved e-TES[Lite] registration

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS) **ORIGINAL COPY:** 1. Completely filled-out DOF-RO Form No. 91 2. Authorization Letter (if authorized representative) 3. Notarized Affidavit of End-Use/Ownership	- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template
PHOTOCOPY: 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. Certificate of non-local availability from CAAP for duty exemption purposes	- Shipping Company - Shipper from country of origin - CAAP

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Checklisting and Assessment 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form. **1.1a** Assess and encode the required entries in the e-TES[Lite] and generate the application number and print the order of payment **if complete.**	None	None	*Officer of the Day*, Tax Specialist Revenue Office

<table>
<tr><td></td><td>1.1b Return the application documents to the applicant if incomplete.</td><td></td><td></td><td></td></tr>
<tr><td></td><td>1.2 Return the application documents, together with the accomplished checklist form and order of payment, for payment of filing fee at the Cash Section.</td><td>None</td><td>None</td><td>Administrative Assistant
Customs and Tariff Division</td></tr>
<tr><td>2. Pay the required filing fee at the Cash Section.</td><td>2.1 Receive payment and issue official receipt.</td><td>DO No. 012.2025 Revised Schedule of Filing Fees:
<table><tr><th>Value of Importation</th><th>Filing Fee</th></tr><tr><td>Php 100,000.00 and below</td><td>Php 300.00</td></tr><tr><td>From Php 100,000.01 – Php 400,000.00</td><td>Php 500.00</td></tr><tr><td>From Php 400,000.01 – Php 600,000.00</td><td>Php 700.00</td></tr><tr><td>From Php 600,000.01 – Php 800,000.00</td><td>Php 900.00</td></tr><tr><td>From Php 800,000.01 – Php 1,000,000.00</td><td>Php 1,100.00</td></tr><tr><td>From Php 1,000,000.01 –Php 5,000,000.00</td><td>Php 2,100.00</td></tr><tr><td>From Php 5,000,000.01 – Php 10,000,000.00</td><td>Php 3,100.00</td></tr><tr><td>From Php 10,000,000.01 and above</td><td>Php 4,100.00</td></tr></table></td><td>None</td><td>Administrative Assistant
Cash Section</td></tr>
<tr><td></td><td>2.2 Return the application documents, together with the accomplished checklist form and official receipt, to the applicant for submission at CRMD.</td><td>None</td><td></td><td></td></tr>
<tr><td>B. Filing

1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.</td><td>1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form and official receipt.</td><td>None</td><td>1 hour</td><td>Administrative Officer
Central Records Management Division</td></tr>
<tr><td></td><td>1.2 Return the second copy of the checklist form with application number and CRMD</td><td></td><td></td><td></td></tr>
</table>

	received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 The e-TES[Lite] will automatically assign the application to an *Action Officer* of CTD.			
	2.2 Route the application and supporting documents to the designated *Action Officer* of CTD.			
	2.3 Evaluate the application and its supporting documents. **2.3a If application is sufficient**, proceed to agency action no. 3.1 **2.3b If application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	*Action Officer* (*Tax Specialist II*, *Sr. Tax Specialist*, *Supervising Tax Specialist*) Customs and Tariff Division
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Division Chief* Customs and Tariff Division
	3.3 Review / approve the TEI / Non-TEI / formal letter of	None	4 hours	*Director III* Revenue Office

	compliance. Assessment is also made whether the shipment requires verification / inspection.			
	3.4 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director IV* Revenue Office
	3.5 Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	*Assistant Secretary* or *Undersecretary* Revenue Operations Group
	3.6 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	*Administrative Assistant* Revenue Office
4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release. 4.3 Release/deliver the approved TEI / Non-TEI / formal letter of compliance through the following: **4.3a** Deliver to the Bureau of Customs (BOC) if releasing TEI / Non-TEI **4.3b** Deliver it to the consignee's postal mail	None	8 hours 12 minutes	*Administrative Officer* Central Records Management Division

	If releasing the formal letter for compliance 4.4 A system-generated email notice will be sent to the applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance.			
5. Receive an email notification confirming that the result of the application has been released/delivered.	None	None	None	None
	TOTAL:	**None**	**4 working days 3 hours 12 minutes**	

3. Granting of Tax Exemption on Importations of Airline Companies with Congressional Franchise pursuant to Office Order No. 193.2023

a. R.A. No. 10863, Sec. 800(v)
Aircraft, parts, supplies, ground equipment, etc. of scheduled airlines operating with Congressional franchise

Office or Division:	Revenue Office (RO) – Customs and Tariff Division (CTD)
Classification:	Complex
Type of Transaction:	G2B - Government-to-Business
Who may avail:	Airline Companies with Congressional Franchise with approved e-TES^{Lite} registration

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)	
ORIGINAL COPY:	
1. Completely filled-out DOF-RO Form No. 91 2. Authorization Letter (if authorized representative) 3. Notarized Affidavit of End-Use/Ownership	- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template
PHOTOCOPY:	
4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. Certificate of non-local availability from CAAP for duty exemption purposes	- Shipping Company - Shipper from country of origin - CAAP

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Checklisting and Assessment 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form. **1.1a** Assess and encode the required entries in the e-TES^{Lite} and generate the application number and print the order of payment **if complete.**	None	None	*Officer of the Day*, Tax Specialist Revenue Office

<table>
<tr><td></td><td>1.1b Return the application documents to the applicant if incomplete.</td><td></td><td></td><td></td></tr>
<tr><td></td><td>1.2 Return the application documents, together with the accomplished checklist form and order of payment, for payment of filing fee at the Cash Section.</td><td>None</td><td>None</td><td>Administrative Assistant
Customs and Tariff Division</td></tr>
<tr><td>2. Pay the required filing fee at the Cash Section.</td><td>2.1 Receive payment and issue official receipt.</td><td>DO No. 012.2025 Revised Schedule of Filing Fees:
<table><tr><th>Value of Importation</th><th>Filing Fee</th></tr><tr><td>Php 100,000.00 and below</td><td>Php 300.00</td></tr><tr><td>From Php 100,000.01 – Php 400,000.00</td><td>Php 500.00</td></tr><tr><td>From Php 400,000.01 – Php 600,000.00</td><td>Php 700.00</td></tr><tr><td>From Php 600,000.01 – Php 800,000.00</td><td>Php 900.00</td></tr><tr><td>From Php 800,000.01 – Php 1,000,000.00</td><td>Php 1,100.00</td></tr><tr><td>From Php 1,000,000.01 –Php 5,000,000.00</td><td>Php 2,100.00</td></tr><tr><td>From Php 5,000,000.01 – Php 10,000,000.00</td><td>Php 3,100.00</td></tr><tr><td>From Php 10,000,000.01 and above</td><td>Php 4,100.00</td></tr></table></td><td>None</td><td>Administrative Assistant
Cash Section</td></tr>
<tr><td></td><td>2.2 Return the application documents, together with the accomplished checklist form and official receipt, to the applicant for submission at CRMD.</td><td>None</td><td></td><td></td></tr>
<tr><td>B. Filing

1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.</td><td>1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form and official receipt.</td><td>None</td><td>1 hour</td><td>Administrative Officer
Central Records Management Division</td></tr>
<tr><td></td><td>1.2 Return the second copy of the checklist form with application number and CRMD</td><td></td><td></td><td></td></tr>
</table>

	received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 The e-TES[Lite] will automatically assign the application to an *Action Officer* of CTD.			
	2.2 Route the application and supporting documents to the designated *Action Officer* of CTD.			
	2.3 Evaluate the application and its supporting documents. **2.3a If application is sufficient**, proceed to agency action no. 3.1 **2.3b If application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	*Action Officer* (*Tax Specialist II*, *Sr. Tax Specialist*, *Supervising Tax Specialist*) Customs and Tariff Division
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Division Chief* Customs and Tariff Division
	3.3 Review / approve the TEI / Non-TEI / formal letter of	None	4 hours	*Director III* Revenue Office

	compliance. Assessment is also made whether the shipment requires verification / inspection.			
	3.4 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	8 hours	*Director IV* Revenue Office
	3.5 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	1 hour	*Administrative Assistant* Revenue Office
4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release. 4.3 Release/deliver the approved TEI / Non-TEI / formal letter of compliance through the following: **4.3a** Deliver to the Bureau of Customs (BOC) if releasing TEI / Non-TEI **4.3b** Deliver it to the consignee's postal mail If releasing the formal letter for compliance	None	8 hours 12 minutes	*Administrative Officer* Central Records Management Division

	4.4 A system-generated email notice will be sent to the applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance.			
5. Receive an email notification confirming that the result of the application has been released/delivered.	None	None	None	None
	TOTAL:	**None**	**3 working days 6 hours 12 minutes**	

b. R.A. No. 10863, Sec. 800(v) – Duty Free
Aircraft, engine, equipment, machinery, spare parts, and other such goods imported by and for the use of scheduled airlines with Congressional franchise

R.A. No. 10963, Sec. 109(T) – VAT Free
Sale, importation, or lease of aircraft, including engine, equipment and spare parts thereof for domestic or international transport operations

Office or Division:	Revenue Office (RO) – Customs and Tariff Division (CTD)
Classification:	Complex
Type of Transaction:	G2B - Government-to-Business
Who may avail:	Airline Companies with Congressional Franchise with approved e-TES[Lite] registration

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)	
ORIGINAL COPY:	
1. Completely filled-out DOF-RO Form No. 91	- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template
2. Authorization Letter (if authorized representative)	
3. Notarized Affidavit of End-Use/Ownership	
PHOTOCOPY:	
4. Import Bill of Lading/AWB	- Shipping Company - Shipper from country of origin
5. Commercial Invoice (Packing List, if applicable)	
6. Certificate of non-local availability from CAAP for duty exemption purposes	- CAAP

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Checklisting and Assessment 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form. **1.1a** Assess and encode the required entries in the e-TES[Lite] and generate the application number and print the order of payment **if complete.**	None	None	*Officer of the Day*, Tax Specialist Revenue Office

<table>
<tr><td></td><td>1.1b Return the application documents to the applicant if incomplete.</td><td></td><td></td><td></td></tr>
<tr><td></td><td>1.2 Return the application documents, together with the accomplished checklist form and order of payment, for payment of filing fee at the Cash Section.</td><td>None</td><td>None</td><td>Administrative Assistant
Customs and Tariff Division</td></tr>
<tr><td>2. Pay the required filing fee at the Cash Section.</td><td>2.1 Receive payment and issue official receipt.</td><td>DO No. 012.2025 Revised Schedule of Filing Fees:
<table><tr><th>Value of Importation</th><th>Filing Fee</th></tr><tr><td>Php 100,000.00 and below</td><td>Php 300.00</td></tr><tr><td>From Php 100,000.01 – Php 400,000.00</td><td>Php 500.00</td></tr><tr><td>From Php 400,000.01 – Php 600,000.00</td><td>Php 700.00</td></tr><tr><td>From Php 600,000.01 – Php 800,000.00</td><td>Php 900.00</td></tr><tr><td>From Php 800,000.01 – Php 1,000,000.00</td><td>Php 1,100.00</td></tr><tr><td>From Php 1,000,000.01 –Php 5,000,000.00</td><td>Php 2,100.00</td></tr><tr><td>From Php 5,000,000.01 – Php 10,000,000.00</td><td>Php 3,100.00</td></tr><tr><td>From Php 10,000,000.01 and above</td><td>Php 4,100.00</td></tr></table></td><td>None</td><td>Administrative Assistant
Cash Section</td></tr>
<tr><td></td><td>2.2 Return the application documents, together with the accomplished checklist form and official receipt, to the applicant for submission at CRMD.</td><td>None</td><td></td><td></td></tr>
<tr><td>B. Filing

1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.</td><td>1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form and official receipt.</td><td>None</td><td>1 hour</td><td>Administrative Officer
Central Records Management Division</td></tr>
<tr><td></td><td>1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.</td><td></td><td></td><td></td></tr>
</table>

	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 The e-TES[Lite] will automatically assign the application to an *Action Officer* of CTD.			
	2.2 Route the application and supporting documents to the designated *Action Officer* of CTD.			
	2.3 Evaluate the application and its supporting documents. **2.3a If application is sufficient**, proceed to agency action no. 3.1 **2.3b If application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	*Action Officer* (*Tax Specialist II*, *Sr. Tax Specialist*, *Supervising Tax Specialist*) Customs and Tariff Division
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Division Chief* Customs and Tariff Division
	3.3 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also	None	4 hours	*Director III* Revenue Office

	made whether the shipment requires verification / inspection.			
	3.4 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	8 hours	*Director IV* Revenue Office
	3.5 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	1 hour	*Administrative Assistant* Revenue Office
4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release. 4.3 Release/deliver the approved TEI / Non-TEI / formal letter of compliance through the following: **4.3a** Deliver to the Bureau of Customs (BOC) if releasing TEI / Non-TEI **4.3b** Deliver it to the consignee's postal mail If releasing the formal letter for compliance	None	8 hours 12 minutes	*Administrative Officer* Central Records Management Division

	4.4 A system-generated email notice will be sent to the applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance.			
5. Receive an email notification confirming that the result of the application has been released/delivered.	None	None	None	None
	TOTAL:	**None**	**3 working days 6 hours 12 minutes**	

c. R.A. No. 10863, Sec. 800(v) – Duty Free
Commissary and catering supplies, aviation gas, fuel and oil, whether crude or refined except when directly or indirectly used for domestic operations and such supplies imported by and for the use of scheduled airlines with Congressional franchise

R.A. No. 10963, Sec. 109(U) – VAT Free
Fuel, goods, and supplies by persons engaged in international air transport operations

Office or Division:	Revenue Office (RO) – Customs and Tariff Division (CTD)
Classification:	Complex
Type of Transaction:	G2B - Government-to-Business
Who may avail:	Airline Companies with Congressional Franchise with approved e-TES[Lite] registration

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS) **ORIGINAL COPY:** 1. Completely filled-out DOF-RO Form No. 91 2. Authorization Letter (if authorized representative) 3. Notarized Affidavit of End-Use/Ownership	- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template
PHOTOCOPY: 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. Certificate of non-local availability from CAAP for duty exemption purposes	- Shipping Company - Shipper from country of origin - CAAP

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Checklisting and Assessment 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form. **1.1a** Assess and encode the required entries in the e-TES[Lite] and generate the application number and print the order of payment **if complete.**	None	None	*Officer of the Day*, Tax Specialist Revenue Office

<table>
<tr><td></td><td>1.1b Return the application documents to the applicant if incomplete.</td><td></td><td></td><td></td></tr>
<tr><td></td><td>1.2 Return the application documents, together with the accomplished checklist form and order of payment, for payment of filing fee at the Cash Section.</td><td>None</td><td>None</td><td>Administrative Assistant
Customs and Tariff Division</td></tr>
<tr><td>2. Pay the required filing fee at the Cash Section.</td><td>2.1 Receive payment and issue official receipt.</td><td>DO No. 012.2025 Revised Schedule of Filing Fees:
<table><tr><th>Value of Importation</th><th>Filing Fee</th></tr><tr><td>Php 100,000.00 and below</td><td>Php 300.00</td></tr><tr><td>From Php 100,000.01 – Php 400,000.00</td><td>Php 500.00</td></tr><tr><td>From Php 400,000.01 – Php 600,000.00</td><td>Php 700.00</td></tr><tr><td>From Php 600,000.01 – Php 800,000.00</td><td>Php 900.00</td></tr><tr><td>From Php 800,000.01 – Php 1,000,000.00</td><td>Php 1,100.00</td></tr><tr><td>From Php 1,000,000.01 –Php 5,000,000.00</td><td>Php 2,100.00</td></tr><tr><td>From Php 5,000,000.01 – Php 10,000,000.00</td><td>Php 3,100.00</td></tr><tr><td>From Php 10,000,000.01 and above</td><td>Php 4,100.00</td></tr></table></td><td>None</td><td>Administrative Assistant
Cash Section</td></tr>
<tr><td></td><td>2.2 Return the application documents, together with the accomplished checklist form and official receipt, to the applicant for submission at CRMD.</td><td>None</td><td></td><td></td></tr>
<tr><td>B. Filing

1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.</td><td>1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form and official receipt.</td><td>None</td><td>1 hour</td><td>Administrative Officer
Central Records Management Division</td></tr>
<tr><td></td><td>1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.</td><td></td><td></td><td></td></tr>
</table>

	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 The e-TES[Lite] will automatically assign the application to an *Action Officer* of CTD.			
	2.2 Route the application and supporting documents to the designated *Action Officer* of CTD.			
	2.3 Evaluate the application and its supporting documents. **2.3a If application is sufficient**, proceed to agency action no. 3.1 **2.3b If application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	*Action Officer* (*Tax Specialist II*, *Sr. Tax Specialist*, *Supervising Tax Specialist*) Customs and Tariff Division
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Division Chief* Customs and Tariff Division
	3.3 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also	None	4 hours	*Director III* Revenue Office

	made whether the shipment requires verification / inspection.			
	3.4 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	8 hours	*Director IV* Revenue Office
	3.5 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant .	None	1 hour	*Administrative Assistant* Revenue Office
4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release. 4.3 Release/deliver the approved TEI / Non-TEI / formal letter of compliance through the following: **4.3a** Deliver to the Bureau of Customs (BOC) if releasing TEI / Non-TEI **4.3b** Deliver it to the consignee's postal mail If releasing the formal letter for compliance	None	8 hours 12 minutes	*Administrative Officer* Central Records Management Division

	4.4 A system-generated email notice will be sent to the applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance.			
5. Receive an email notification confirming that the result of the application has been released/delivered.	None	None	None	None
	TOTAL:	**None**	**3 working days 6 hours 12 minutes**	

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

a. R.A. No. 10963, Sec. 109(T) – VAT Free
Sale, importation or lease of passenger or cargo vessels, including engine, equipment and spare parts

Office or Division:	Revenue Office (RO) – Customs and Tariff Division (CTD) | Revenue Operations Group (ROG)
Classification:	Complex
Type of Transaction:	G2B - Government-to-Business
Who may avail:	Domestic Shipping Lines with approved e-TES^{Lite} registration

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)	
ORIGINAL COPY:	
1. Completely filled-out DOF-RO Form No. 91	- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template
2. Authorization Letter (if authorized representative)	
3. Notarized Affidavit of End-Use/Ownership	
PHOTOCOPY:	
4. Import Bill of Lading/AWB/Authenticated/Apostilled Protocol of Delivery and Acceptance	- Shipping Company
5. Commercial Invoice/Bill of Sale/Blue Book Value	- Shipper from country of origin/BOC
6. Secretary's Certificate authorizing the importation of vessel	- Requesting party/Applicant
7. Letter Authority to Acquire from MARINA	- MARINA
8. Registration from MARINA	- MARINA
9. Certificate of Amended CPC issued by Domestic Shipping Service (DSS) for VAT Exemption	- MARINA-DSS
10. Ferrying Permit for Radio and Communication System and Accessories from National Telecommunications Commission (NTC)	- NTC
11. Certificate of Registration and Articles of Incorporation from SEC	- SEC
12. Certificate of Registration from Bureau of Internal Revenue (BIR)	- BIR
13. Latest Audited Financial Statements (last three (3) years if applicable)	- Requesting party/Applicant

<table>
<tr><th>CLIENT STEPS</th><th>AGENCY ACTION</th><th>FEES TO BE PAID</th><th>PROCESSING TIME</th><th>PERSON RESPONSIBLE</th></tr>
<tr><td>A. Checklisting and Assessment

1. Present the application and supporting documents at the RO window.</td><td>1.1 Check the completeness of supporting documents based on the corresponding checklist form.

1.1a Assess and encode the required entries in the e-TES^{Lite} and generate the application number and print the order of payment if complete.

1.1b Return the application documents to the applicant if incomplete.</td><td>None</td><td>None</td><td>Officer of the Day, Tax Specialist
Revenue Office</td></tr>
<tr><td></td><td>1.2 Return the application documents, together with the accomplished checklist form and order of payment, for payment of filing fee at the Cash Section.</td><td>None</td><td>None</td><td>Administrative Assistant
Customs and Tariff Division</td></tr>
<tr><td>2. Pay the required filing fee at the Cash Section.</td><td>2.1 Receive payment and issue official receipt.</td><td>DO No. 012.2025 Revised Schedule of Filing Fees:
<table><tr><th>Value of Importation</th><th>Filing Fee</th></tr><tr><td>Php 100,000.00 and below</td><td>Php 300.00</td></tr><tr><td>From Php 100,000.01 – Php 400,000.00</td><td>Php 500.00</td></tr><tr><td>From Php 400,000.01 – Php 600,000.00</td><td>Php 700.00</td></tr><tr><td>From Php 600,000.01 – Php 800,000.00</td><td>Php 900.00</td></tr><tr><td>From Php 800,000.01 – Php 1,000,000.00</td><td>Php 1,100.00</td></tr><tr><td>From Php 1,000,000.01 –Php 5,000,000.00</td><td>Php 2,100.00</td></tr><tr><td>From Php 5,000,000.01 – Php 10,000,000.00</td><td>Php 3,100.00</td></tr><tr><td>From Php 10,000,000.01 and above</td><td>Php 4,100.00</td></tr></table></td><td>None</td><td>Administrative Assistant
Cash Section</td></tr>
<tr><td></td><td>2.2 Return the application documents,</td><td>None</td><td></td><td></td></tr>
</table>

	together with the accomplished checklist form and official receipt, to the applicant for submission at CRMD.			
B. Filing 1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.	1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form and official receipt.	None	1 hour	*Administrative Officer* Central Records Management Division
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 The e-TES[Lite] will automatically assign the application to an *Action Officer* of CTD.			
	2.2 Route the application and supporting documents to the designated *Action Officer* of CTD.			
	2.3 Evaluate the application and its supporting documents. **2.3a If application is sufficient**, proceed to agency action no. 3.1 **2.3b If application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2)	None	4 hours	*Action Officer* (*Tax Specialist II*, *Sr. Tax Specialist*, *Supervising Tax Specialist*) Customs and Tariff Division

	working days, otherwise, a formal letter of compliance will be issued.			
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Division Chief* Customs and Tariff Division
	3.3 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director III* Revenue Office
	3.4 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director IV* Revenue Office
	3.5 Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	*Assistant Secretary* or *Undersecretary* Revenue Operations Group
	3.6 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	*Administrative Assistant* Revenue Office
4. Receive an email that the application has been processed by the Revenue	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and			

Office and will be forwarded to CRMD for release.	supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release. 4.3 Release/deliver the approved TEI / Non-TEI / formal letter of compliance through the following: **4.3a** Deliver to the Bureau of Customs (BOC) if releasing TEI / Non-TEI **4.3b** Deliver it to the consignee's postal mail If releasing the formal letter for compliance 4.4 A system-generated email notice will be sent to the applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance.	None	8 hours 12 minutes	*Administrative Officer* Central Records Management Division
5. Receive an email notification confirming that the result of the application has been released/delivered.	None	None	None	None
	TOTAL:	**None**	**4 working days 3 hours 12 minutes**	

b. R.A. No. 10963, Sec. 109(T) – VAT Free
Sale, importation or lease of aircraft, including engine, equipment and spare parts

Office or Division:	Revenue Office (RO) – Customs and Tariff Division (CTD) | Revenue Operations Group (ROG)
Classification:	Complex
Type of Transaction:	G2B - Government-to-Business
Who may avail:	Airline Companies without Congressional Franchise with approved e-TES[Lite] registration

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)	
ORIGINAL COPY:	
1. Completely filled-out DOF-RO Form No. 91	- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template
2. Authorization Letter (if authorized representative)	
3. Notarized Affidavit of End-Use/Ownership	
PHOTOCOPY:	
4. Import Bill of Lading/AWB	
5. Commercial Invoice/Bill of Sale/Blue Book Value	- Shipping Company - Shipper from country of origin/BOC
6. Certificate of Non-Local Availability from CAAP	- CAAP
PHOTOCOPY (IF AIRCRAFT):	- Requesting party/Applicant
7. Secretary's Certificate authorizing the importation of aircraft	- BOC/CAAP
8. Special Landing Permit from BOC/Entry Clearance from CAAP	- CAAP
9. Certificate of Reservation Number from CAAP	- CAAP - CAB
10. Air Operator Certificate from CAAP	- CAB
11. Authority to Import/Lease from CAB	
12. Certificate of Public Convenience and Necessity from CAB	- NTC
13. Ferrying Permit for Radio and Communication System and Accessories from NTC	- SEC - BIR
14. Certificate of Registration and Articles of Incorporation from SEC	- Requesting party/Applicant
15. Certificate of Registration from BIR	
16. Latest Audited Financial Statements (last three (3) years if applicable)	

<table>
<tr><th>CLIENT STEPS</th><th>AGENCY ACTION</th><th>FEES TO BE PAID</th><th>PROCESSING TIME</th><th>PERSON RESPONSIBLE</th></tr>
<tr><td>A. Checklisting and Assessment

1. Present the application and supporting documents at the RO window.</td><td>1.1 Check the completeness of supporting documents based on the corresponding checklist form.

1.1a Assess and encode the required entries in the e-TES^{Lite} and generate the application number and print the order of payment if complete.

1.1b Return the application documents to the applicant if incomplete.</td><td>None</td><td>None</td><td>Officer of the Day, Tax Specialist
Revenue Office</td></tr>
<tr><td></td><td>1.2 Return the application documents, together with the accomplished checklist form and order of payment, for payment of filing fee at the Cash Section.</td><td>None</td><td>None</td><td>Administrative Assistant
Customs and Tariff Division</td></tr>
<tr><td>2. Pay the required filing fee at the Cash Section.</td><td>2.1 Receive payment and issue official receipt.</td><td>DO No. 012.2025 Revised Schedule of Filing Fees:
<table><tr><th>Value of Importation</th><th>Filing Fee</th></tr><tr><td>Php 100,000.00 and below</td><td>Php 300.00</td></tr><tr><td>From Php 100,000.01 – Php 400,000.00</td><td>Php 500.00</td></tr><tr><td>From Php 400,000.01 – Php 600,000.00</td><td>Php 700.00</td></tr><tr><td>From Php 600,000.01 – Php 800,000.00</td><td>Php 900.00</td></tr><tr><td>From Php 800,000.01 – Php 1,000,000.00</td><td>Php 1,100.00</td></tr><tr><td>From Php 1,000,000.01 –Php 5,000,000.00</td><td>Php 2,100.00</td></tr><tr><td>From Php 5,000,000.01 – Php 10,000,000.00</td><td>Php 3,100.00</td></tr><tr><td>From Php 10,000,000.01 and above</td><td>Php 4,100.00</td></tr></table></td><td>None</td><td>Administrative Assistant
Cash Section</td></tr>
<tr><td></td><td>2.2 Return the application documents, together with the</td><td>None</td><td></td><td></td></tr>
</table>

	accomplished checklist form and official receipt, to the applicant for submission at CRMD.			
B. Filing 1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.	1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form and official receipt.	None	1 hour	*Administrative Officer* Central Records Management Division
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 The e-TES[Lite] will automatically assign the application to an *Action Officer* of CTD.			
	2.2 Route the application and supporting documents to the designated *Action Officer* of CTD.			
	2.3 Evaluate the application and its supporting documents. **2.3a If application is sufficient**, proceed to agency action no. 3.1 **2.3b If application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days,	None	4 hours	*Action Officer* (*Tax Specialist II*, *Sr. Tax Specialist*, *Supervising Tax Specialist*) Customs and Tariff Division

	otherwise, a formal letter of compliance will be issued.			
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Division Chief* Customs and Tariff Division
	3.3 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director III* Revenue Office
	3.4 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director IV* Revenue Office
	3.5 Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	*Assistant Secretary* or *Undersecretary* Revenue Operations Group
	3.6 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	*Administrative Assistant* Revenue Office
4. Receive an email that the application has been processed by the Revenue Office and will be	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			

forwarded to CRMD for release.	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release. 4.3 Release/deliver the approved TEI / Non-TEI / formal letter of compliance through the following: **4.3a** Deliver to the Bureau of Customs (BOC) if releasing TEI / Non-TEI **4.3b** Deliver it to the consignee's postal mail If releasing the formal letter for compliance 4.4 A system-generated email notice will be sent to the applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance.	None	8 hours 12 minutes	*Administrative Officer* Central Records Management Division
5. Receive an email notification confirming that the result of the application has been released/delivered.	None	None	None	None
	TOTAL:	**None**	**4 working days 3 hours 12 minutes**	

c. R.A. No. 10963, Sec. 109(U) – VAT Free
Fuel, goods and supplies used for international air transport operations

Office or Division:	Revenue Office (RO) – Customs and Tariff Division (CTD) | Revenue Operations Group (ROG)
Classification:	Complex
Type of Transaction:	G2B - Government-to-Business
Who may avail:	Airline Companies without Congressional Franchise with approved e-TES^{Lite} registration

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)	
ORIGINAL COPY:	
1. Completely filled-out DOF-RO Form No. 91	- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template
2. Authorization Letter (if authorized representative)	
3. Notarized Affidavit of End-Use/Ownership	
PHOTOCOPY:	
4. Import Bill of Lading/AWB	
5. Commercial Invoice (Packing List, if applicable)	- Shipping Company - Shipper from country of origin
6. Air Operator Certificate from CAAP	- CAAP
7. Certificate of Public Convenience and Necessity from CAB	- CAB
8. Certificate of Registration and Articles of Incorporation from SEC	- SEC
9. Certificate of Registration from BIR	- BIR
10. Latest Audited Financial Statements (last three (3) years if applicable)	- Requesting party/Applicant

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Checklisting and Assessment 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form. **1.1a** Assess and encode the required entries in the e-TES^{Lite} and generate the application number and	None	None	*Officer of the Day*, Tax Specialist Revenue Office

<table>
<tr><td></td><td>print the order of payment if complete.

1.1b Return the application documents to the applicant if incomplete.</td><td></td><td></td><td></td></tr>
<tr><td></td><td>1.2 Return the application documents, together with the accomplished checklist form and order of payment, for payment of filing fee at the Cash Section.</td><td>None</td><td>None</td><td>Administrative Assistant
Customs and Tariff Division</td></tr>
<tr><td>2. Pay the required filing fee at the Cash Section.</td><td>2.1 Receive payment and issue official receipt.</td><td>DO No. 012.2025 Revised Schedule of Filing Fees:
<table><tr><th>Value of Importation</th><th>Filing Fee</th></tr><tr><td>Php 100,000.00 and below</td><td>Php 300.00</td></tr><tr><td>From Php 100,000.01 – Php 400,000.00</td><td>Php 500.00</td></tr><tr><td>From Php 400,000.01 – Php 600,000.00</td><td>Php 700.00</td></tr><tr><td>From Php 600,000.01 – Php 800,000.00</td><td>Php 900.00</td></tr><tr><td>From Php 800,000.01 – Php 1,000,000.00</td><td>Php 1,100.00</td></tr><tr><td>From Php 1,000,000.01 –Php 5,000,000.00</td><td>Php 2,100.00</td></tr><tr><td>From Php 5,000,000.01 – Php 10,000,000.00</td><td>Php 3,100.00</td></tr><tr><td>From Php 10,000,000.01 and above</td><td>Php 4,100.00</td></tr></table></td><td>None</td><td>Administrative Assistant
Cash Section</td></tr>
<tr><td></td><td>2.2 Return the application documents, together with the accomplished checklist form and official receipt, to the applicant for submission at CRMD.</td><td>None</td><td></td><td></td></tr>
<tr><td>B. Filing

1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.</td><td>1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form and official receipt.</td><td>None</td><td>1 hour</td><td>Administrative Officer
Central Records Management Division</td></tr>
<tr><td></td><td>1.2 Return the second copy of the checklist</td><td></td><td></td><td></td></tr>
</table>

	form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 The e-TES[Lite] will automatically assign the application to an *Action Officer* of CTD.			
	2.2 Route the application and supporting documents to the designated *Action Officer* of CTD.			
	2.3 Evaluate the application and its supporting documents. **2.3a If application is sufficient**, proceed to agency action no. 3.1 **2.3b If application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	*Action Officer* (*Tax Specialist II*, *Sr. Tax Specialist*, *Supervising Tax Specialist*) Customs and Tariff Division
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Division Chief* Customs and Tariff Division
	3.3 Review / approve the TEI / Non-TEI / formal letter of	None	4 hours	*Director III* Revenue Office

	compliance. Assessment is also made whether the shipment requires verification / inspection.			
	3.4 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director IV* Revenue Office
	3.5 Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	*Assistant Secretary* or *Undersecretary* Revenue Operations Group
	3.6 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	*Administrative Assistant* Revenue Office
4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release. 4.3 Release/deliver the approved TEI / Non-TEI / formal letter of compliance through the following: **4.3a** Deliver to the Bureau of Customs (BOC) if releasing TEI / Non-TEI **4.3b** Deliver it to the consignee's postal mail	None	8 hours 12 minutes	*Administrative Officer* Central Records Management Division

	If releasing the formal letter for compliance 4.4 A system-generated email notice will be sent to the applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance.			
5. Receive an email notification confirming that the result of the application has been released/delivered.	None	None	None	None
	TOTAL:	**None**	**4 working days 3 hours 12 minutes**	

d. R.A. No. 10963, Sec. 109(U) – VAT Free
Fuel, goods and supplies used for international shipping

Office or Division:	Revenue Office (RO) – Customs and Tariff Division (CTD) | Revenue Operations Group (ROG)
Classification:	Complex
Type of Transaction:	G2B - Government-to-Business
Who may avail:	Domestic Shipping Lines with approved e-TES^{Lite} registration

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)	
ORIGINAL COPY:	
1. Completely filled-out DOF-RO Form No. 91	- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template
2. Authorization Letter (if authorized representative)	
3. Notarized Affidavit of End-Use/Ownership	
PHOTOCOPY:	
4. Import Bill of Lading/AWB	
5. Commercial Invoice (Packing List, if applicable)	- Shipping Company - Shipper from country of origin
6. Registration from MARINA	- MARINA
7. Certificate of Amended CPC issued by DSS for VAT Exemption	- MARINA-DSS
8. Certificate of Registration and Articles of Incorporation from SEC	- SEC
9. Certificate of Registration from BIR	- BIR
10. Latest Audited Financial Statements (last three (3) years if applicable)	- Requesting party/Applicant

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Checklisting and Assessment				
1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form. **1.1a** Assess and encode the required entries in the e-TES^{Lite} and generate the application number and	None	None	*Officer of the Day*, Tax Specialist Revenue Office

<table>
<tr><td></td><td>print the order of payment if complete.

1.1b Return the application documents to the applicant if incomplete.</td><td></td><td></td><td></td></tr>
<tr><td></td><td>1.2 Return the application documents, together with the accomplished checklist form and order of payment, for payment of filing fee at the Cash Section.</td><td>None</td><td>None</td><td>Administrative Assistant
Customs and Tariff Division</td></tr>
<tr><td>2. Pay the required filing fee at the Cash Section.</td><td>2.1 Receive payment and issue official receipt.</td><td>DO No. 012.2025 Revised Schedule of Filing Fees:
<table><tr><th>Value of Importation</th><th>Filing Fee</th></tr><tr><td>Php 100,000.00 and below</td><td>Php 300.00</td></tr><tr><td>From Php 100,000.01 – Php 400,000.00</td><td>Php 500.00</td></tr><tr><td>From Php 400,000.01 – Php 600,000.00</td><td>Php 700.00</td></tr><tr><td>From Php 600,000.01 – Php 800,000.00</td><td>Php 900.00</td></tr><tr><td>From Php 800,000.01 – Php 1,000,000.00</td><td>Php 1,100.00</td></tr><tr><td>From Php 1,000,000.01 –Php 5,000,000.00</td><td>Php 2,100.00</td></tr><tr><td>From Php 5,000,000.01 – Php 10,000,000.00</td><td>Php 3,100.00</td></tr><tr><td>From Php 10,000,000.01 and above</td><td>Php 4,100.00</td></tr></table></td><td>None</td><td>Administrative Assistant
Cash Section</td></tr>
<tr><td></td><td>2.2 Return the application documents, together with the accomplished checklist form and official receipt, to the applicant for submission at CRMD.</td><td>None</td><td></td><td></td></tr>
<tr><td>B. Filing

1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.</td><td>1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form and official receipt.</td><td>None</td><td>1 hour</td><td>Administrative Officer
Central Records Management Division</td></tr>
<tr><td></td><td>1.2 Return the second copy of the checklist</td><td></td><td></td><td></td></tr>
</table>

	form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 The e-TES[Lite] will automatically assign the application to an *Action Officer* of CTD.			
	2.2 Route the application and supporting documents to the designated *Action Officer* of CTD.			
	2.3 Evaluate the application and its supporting documents. **2.3a If application is sufficient**, proceed to agency action no. 3.1 **2.3b If application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	*Action Officer* (*Tax Specialist II*, *Sr. Tax Specialist*, *Supervising Tax Specialist*) Customs and Tariff Division
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Division Chief* Customs and Tariff Division

	3.3 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director III* Revenue Office
	3.4 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director IV* Revenue Office
	3.5 Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	*Assistant Secretary* or *Undersecretary* Revenue Operations Group
	3.6 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	*Administrative Assistant* Revenue Office
4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release. 4.3 Release/deliver the approved TEI / Non-TEI / formal letter of compliance through the following: **4.3a** Deliver to the Bureau of Customs (BOC) if releasing TEI / Non-TEI	None	8 hours 12 minutes	*Administrative Officer* Central Records Management Division

	4.3b Deliver it to the consignee's postal mail If releasing the formal letter for compliance 4.4 A system-generated email notice will be sent to the applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance.			
5. Receive an email notification confirming that the result of the application has been released/delivered.	None	None	None	None
	TOTAL:	**None**	**4 working days 3 hours 12 minutes**	

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

R.A. No. 4540, Sec. 3(a) as amended by R.A. No. 7229
Equipment and machineries, and spare parts necessary in the operations of Globe Telecom, Inc.

Office or Division:	Revenue Office (RO) – Customs and Tariff Division (CTD) | Revenue Operations Group (ROG)
Classification:	Complex
Type of Transaction:	G2B - Government-to-Business
Who may avail:	Globe Telecom, Inc. with approved e-TES^{Lite} registration

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)	
ORIGINAL COPY:	
1. Completely filled-out DOF-RO Form No. 91	- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template
2. Authorization Letter (if authorized representative)	
3. Notarized Affidavit of End-Use/Ownership	
PHOTOCOPY:	
4. Import Bill of Lading/AWB	
5. Commercial Invoice (Packing List, if applicable)	- Shipping Company - Shipper from country of origin
6. Certification from NTC	- NTC

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Checklisting and Assessment 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form. **1.1a** Assess and encode the required entries in the e-TES^{Lite} and generate the application number and print the order of payment **if complete.** **1.1b** Return the application documents	None	None	*Officer of the Day*, Tax Specialist Revenue Office

<table>
<tr><td></td><td>to the applicant if incomplete.</td><td></td><td></td><td></td></tr>
<tr><td></td><td>1.2 Return the application documents, together with the accomplished checklist form and order of payment, for payment of filing fee at the Cash Section.</td><td>None</td><td>None</td><td>Administrative Assistant
Customs and Tariff Division</td></tr>
<tr><td>2. Pay the required filing fee at the Cash Section.</td><td>2.1 Receive payment and issue official receipt.</td><td>DO No. 012.2025 Revised Schedule of Filing Fees:
<table><tr><th>Value of Importation</th><th>Filing Fee</th></tr><tr><td>Php 100,000.00 and below</td><td>Php 300.00</td></tr><tr><td>From Php 100,000.01 – Php 400,000.00</td><td>Php 500.00</td></tr><tr><td>From Php 400,000.01 – Php 600,000.00</td><td>Php 700.00</td></tr><tr><td>From Php 600,000.01 – Php 800,000.00</td><td>Php 900.00</td></tr><tr><td>From Php 800,000.01 – Php 1,000,000.00</td><td>Php 1,100.00</td></tr><tr><td>From Php 1,000,000.01 –Php 5,000,000.00</td><td>Php 2,100.00</td></tr><tr><td>From Php 5,000,000.01 – Php 10,000,000.00</td><td>Php 3,100.00</td></tr><tr><td>From Php 10,000,000.01 and above</td><td>Php 4,100.00</td></tr></table></td><td>None</td><td>Administrative Assistant
Cash Section</td></tr>
<tr><td></td><td>2.2 Return the application documents, together with the accomplished checklist form and official receipt, to the applicant for submission at CRMD.</td><td>None</td><td></td><td></td></tr>
<tr><td>B. Filing

1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.</td><td>1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form and official receipt.</td><td>None</td><td>1 hour</td><td>Administrative Officer
Central Records Management Division</td></tr>
<tr><td></td><td>1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.</td><td></td><td></td><td></td></tr>
</table>

	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 The e-TES[Lite] will automatically assign the application to an *Action Officer* of CTD.			
	2.2 Route the application and supporting documents to the designated *Action Officer* of CTD.			
	2.3 Evaluate the application and its supporting documents. **2.3a If application is sufficient**, proceed to agency action no. 3.1 **2.3b If application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	*Action Officer* (*Tax Specialist II*, *Sr. Tax Specialist*, *Supervising Tax Specialist*) Customs and Tariff Division
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Division Chief* Customs and Tariff Division
	3.3 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also	None	4 hours	*Director III* Revenue Office

	made whether the shipment requires verification / inspection.			
	3.4 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director IV* Revenue Office
	3.5 Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	*Assistant Secretary* or *Undersecretary* Revenue Operations Group
	3.6 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	*Administrative Assistant* Revenue Office
4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release. 4.3 Release/deliver the approved TEI / Non-TEI / formal letter of compliance through the following: **4.3a** Deliver to the Bureau of Customs (BOC) if releasing TEI / Non-TEI **4.3b** Deliver it to the consignee's postal mail If releasing the formal letter for compliance	None	8 hours 12 minutes	*Administrative Officer* Central Records Management Division

	4.4 A system-generated email notice will be sent to the applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance.			
5. Receive an email notification confirming that the result of the application has been released/delivered.	None	None	None	None
	TOTAL:	**None**	**4 working days 3 hours 12 minutes**	

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

P.D. No. 1869, Sec. 13(1)
Gaming equipment and/or paraphernalia necessary in the operations of PAGCOR

Office or Division:	Revenue Office (RO) – Customs and Tariff Division (CTD) | Revenue Operations Group (ROG)
Classification:	Complex
Type of Transaction:	G2G- Government-to-Government
Who may avail:	PAGCOR with approved e-TES^{Lite} registration

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)	
ORIGINAL COPY:	
1. Completely filled-out DOF-RO Form No. 91	- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template
2. Authorization Letter (if authorized representative)	
3. Notarized Affidavit of End-Use/Ownership	
PHOTOCOPY:	
4. Import Bill of Lading/AWB	- Shipping Company
5. Commercial Invoice (Packing List, if applicable)	- Shipper from country of origin
6. Franchise	- Requesting party/Applicant

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Checklisting and Assessment 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form. **1.1a** Assess and encode the required entries in the e-TES^{Lite} and generate the application number and print the order of payment **if complete.** **1.1b** Return the application documents	None	None	*Officer of the Day*, Tax Specialist Revenue Office

<table>
<tr><td></td><td>to the applicant if incomplete.</td><td></td><td></td><td></td></tr>
<tr><td></td><td>1.2 Return the application documents, together with the accomplished checklist form and order of payment, for payment of filing fee at the Cash Section.</td><td>None</td><td>None</td><td>Administrative Assistant
Customs and Tariff Division</td></tr>
<tr><td>2. Pay the required filing fee at the Cash Section.</td><td>2.1 Receive payment and issue official receipt.</td><td>DO No. 012.2025 Revised Schedule of Filing Fees:
<table><tr><th>Value of Importation</th><th>Filing Fee</th></tr><tr><td>Php 100,000.00 and below</td><td>Php 300.00</td></tr><tr><td>From Php 100,000.01 – Php 400,000.00</td><td>Php 500.00</td></tr><tr><td>From Php 400,000.01 – Php 600,000.00</td><td>Php 700.00</td></tr><tr><td>From Php 600,000.01 – Php 800,000.00</td><td>Php 900.00</td></tr><tr><td>From Php 800,000.01 – Php 1,000,000.00</td><td>Php 1,100.00</td></tr><tr><td>From Php 1,000,000.01 –Php 5,000,000.00</td><td>Php 2,100.00</td></tr><tr><td>From Php 5,000,000.01 – Php 10,000,000.00</td><td>Php 3,100.00</td></tr><tr><td>From Php 10,000,000.01 and above</td><td>Php 4,100.00</td></tr></table></td><td>None</td><td>Administrative Assistant
Cash Section</td></tr>
<tr><td></td><td>2.2 Return the application documents, together with the accomplished checklist form and official receipt, to the applicant for submission at CRMD.</td><td>None</td><td></td><td></td></tr>
<tr><td>B. Filing

1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.</td><td>1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form and official receipt.</td><td>None</td><td>1 hour</td><td>Administrative Officer
Central Records Management Division</td></tr>
<tr><td></td><td>1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.</td><td></td><td></td><td></td></tr>
</table>

	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 The e-TES[Lite] will automatically assign the application to an *Action Officer* of CTD.			
	2.2 Route the application and supporting documents to the designated *Action Officer* of CTD.			
	2.3 Evaluate the application and its supporting documents. **2.3a If application is sufficient**, proceed to agency action no. 3.1 **2.3b If application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	*Action Officer* (*Tax Specialist II*, *Sr. Tax Specialist*, *Supervising Tax Specialist*) Customs and Tariff Division
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Division Chief* Customs and Tariff Division
	3.3 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also	None	4 hours	*Director III* Revenue Office

	made whether the shipment requires verification / inspection.			
	3.4 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director IV* Revenue Office
	3.5 Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	*Assistant Secretary* or *Undersecretary* Revenue Operations Group
	3.6 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	*Administrative Assistant* Revenue Office
4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release. 4.3 Release/deliver the approved TEI / Non-TEI / formal letter of compliance through the following: **4.3a** Deliver to the Bureau of Customs (BOC) if releasing TEI / Non-TEI **4.3b** Deliver it to the consignee's postal mail If releasing the formal letter for compliance	None	8 hours 12 minutes	*Administrative Officer* Central Records Management Division

	4.4 A system-generated email notice will be sent to the applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance.			
5. Receive an email notification confirming that the result of the application has been released/delivered.	None	None	None	None
	TOTAL:	**None**	**4 working days 3 hours 12 minutes**	

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

R.A No. 11506, Sec. 16

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

Office or Division:	Revenue Office (RO) – Customs and Tariff Division (CTD) | Revenue Operations Group (ROG)
Classification:	Complex
Type of Transaction:	G2B - Government-to-Business
Who may avail:	San Miguel Aerocity, Inc. with approved e-TES^{Lite} registration

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS) **ORIGINAL COPY:** 1. Completely filled-out DOF-RO Form No. 91 2. Authorization Letter (if authorized representative) 3. Notarized Affidavit of End-Use/Ownership 4. Completely filled-out DOF-RO Form No. 156 (if partial shipment)	- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template
PHOTOCOPY: 5. Import Bill of Lading/AWB 6. Commercial Invoice (Packing List, if applicable) 7. Certification from CAAP stating that the goods shall be used exclusively for the construction, development, establishment, and operation of airport and airport city	- Shipping Company - Shipper from country of origin - CAAP

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Checklisting and Assessment 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form. **1.1a** Assess and encode the required entries in the e-TES^{Lite} and generate the application number and	None	None	*Officer of the Day*, Tax Specialist Revenue Office

<table>
<tr><td></td><td>print the order of payment if complete.

1.1b Return the application documents to the applicant if incomplete.</td><td></td><td></td><td></td></tr>
<tr><td></td><td>1.2 Return the application documents, together with the accomplished checklist form and order of payment, for payment of filing fee at the Cash Section.</td><td>None</td><td>None</td><td>Administrative Assistant
Customs and Tariff Division</td></tr>
<tr><td>2. Pay the required filing fee at the Cash Section.</td><td>2.1 Receive payment and issue official receipt.</td><td>DO No. 012.2025 Revised Schedule of Filing Fees:
<table><tr><th>Value of Importation</th><th>Filing Fee</th></tr><tr><td>Php 100,000.00 and below</td><td>Php 300.00</td></tr><tr><td>From Php 100,000.01 – Php 400,000.00</td><td>Php 500.00</td></tr><tr><td>From Php 400,000.01 – Php 600,000.00</td><td>Php 700.00</td></tr><tr><td>From Php 600,000.01 – Php 800,000.00</td><td>Php 900.00</td></tr><tr><td>From Php 800,000.01 – Php 1,000,000.00</td><td>Php 1,100.00</td></tr><tr><td>From Php 1,000,000.01 –Php 5,000,000.00</td><td>Php 2,100.00</td></tr><tr><td>From Php 5,000,000.01 – Php 10,000,000.00</td><td>Php 3,100.00</td></tr><tr><td>From Php 10,000,000.01 and above</td><td>Php 4,100.00</td></tr></table></td><td>None</td><td>Administrative Assistant
Cash Section</td></tr>
<tr><td></td><td>2.2 Return the application documents, together with the accomplished checklist form and official receipt, to the applicant for submission at CRMD.</td><td>None</td><td></td><td></td></tr>
<tr><td>B. Filing

1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.</td><td>1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form and official receipt.</td><td>None</td><td>1 hour</td><td>Administrative Officer
Central Records Management Division</td></tr>
<tr><td></td><td>1.2 Return the second copy of the checklist</td><td></td><td></td><td></td></tr>
</table>

	form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 The e-TES[Lite] will automatically assign the application to an *Action Officer* of CTD.			
	2.2 Route the application and supporting documents to the designated *Action Officer* of CTD.			
	2.3 Evaluate the application and its supporting documents. **2.3a If application is sufficient**, proceed to agency action no. 3.1 **2.3b If application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	*Action Officer* (*Tax Specialist II*, *Sr. Tax Specialist*, *Supervising Tax Specialist*) Customs and Tariff Division
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Division Chief* Customs and Tariff Division

	3.3 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director III* Revenue Office
	3.4 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director IV* Revenue Office
	3.5 Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	*Assistant Secretary* or *Undersecretary* Revenue Operations Group
	3.6 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	*Administrative Assistant* Revenue Office
4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release. 4.3 Release/deliver the approved TEI / Non-TEI / formal letter of compliance through the following: **4.3a** Deliver to the Bureau of Customs (BOC) if releasing TEI / Non-TEI	None	8 hours 12 minutes	*Administrative Officer* Central Records Management Division

	4.3b Deliver it to the consignee's postal mail If releasing the formal letter for compliance 4.4 A system-generated email notice will be sent to the applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance.			
5. Receive an email notification confirming that the result of the application has been released/delivered.	None	None	None	None
	TOTAL:	**None**	**4 working days 3 hours 12 minutes**	

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

a. R.A. No. 10863, Sec. 800(v) and R.A. No. 10963, Sec. 109(T)
Clearance to transfer of operation/ownership of aircraft from exempt to another exempt entity

Office or Division:	Revenue Office (RO) – Customs and Tariff Division (CTD) | Revenue Operations Group (ROG)
Classification:	Complex
Type of Transaction:	G2B - Government-to-Business
Who may avail:	Airline Companies with approved e-TES^{Lite} registration

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)	
ORIGINAL COPY:	
1. Completely filled-out DOF-RO Form No. 91	- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template
2. Authorization Letter (if authorized representative)	
3. Notarized Affidavit of End-Use/Ownership	
PHOTOCOPY:	
4. Previously issued Tax Exemption Indorsement (TEI) with supporting documents:	- DOF – RO
- Import Bill of Lading/Airway Bill	- Shipping Company
- Commercial Invoice	- Shipper from country of origin
- Certification from CAAP	- CAAP
- Notarized Lease Agreement	- Requesting party/Applicant
- Indorsement from BOC	- BOC
5. Board Resolution/Secretary's Certificate authorizing the transfer of ownership/operation of aircraft (both parties)	- Requesting party/Applicant
6. Authority to Lease/Purchase from CAB	- CAB
7. Notarized Lease Agreement/Deed of Sale	- Requesting party/Applicant
8. Latest Audited Financial Statements (last three (3) years if applicable)	- Requesting party/Applicant

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Checklisting and Assessment				
1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form.	None	None	*Officer of the Day*, Tax Specialist Revenue Office

	1.1a Assess and encode the required entries in the e-TES[Lite] and generate the application number and print the order of payment **if complete.** **1.1b** Return the application documents to the applicant **if incomplete.**			
	1.2 Return the application documents, together with the accomplished checklist form and order of payment, for payment of filing fee at the Cash Section.	None	None	*Administrative Assistant* Customs and Tariff Division
2. Pay the required filing fee at the Cash Section.	2.1 Receive payment and issue official receipt.	DO No. 012.2025 Revised Schedule of Filing Fees: Php 300.00	None	*Administrative Assistant* Cash Section
	2.2 Return the application documents, together with the accomplished checklist form and official receipt, to the applicant for submission at CRMD.	None		
B. Filing 1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.	1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form and official receipt.	None	1 hour	*Administrative Officer* Central Records Management Division
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant			

	notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 The e-TES[Lite] will automatically assign the application to an *Action Officer* of CTD.			
	2.2 Route the application and supporting documents to the designated *Action Officer* of CTD.			
	2.3 Evaluate the application and its supporting documents. **2.3a If application is sufficient**, proceed to agency action no. 3.1 **2.3b If application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	*Action Officer* (*Tax Specialist II*, *Sr. Tax Specialist*, *Supervising Tax Specialist*) Customs and Tariff Division
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Division Chief* Customs and Tariff Division
	3.3 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the	None	4 hours	*Director III* Revenue Office

	shipment requires verification / inspection.			
	3.4 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director IV* Revenue Office
	3.5 Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	*Assistant Secretary* or *Undersecretary* Revenue Operations Group
	3.6 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	*Administrative Assistant* Revenue Office
4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release. 4.3 Release/deliver the approved TEI / Non-TEI / formal letter of compliance through the following: **4.3a** Deliver to the Bureau of Customs (BOC) if releasing TEI / Non-TEI **4.3b** Deliver it to the consignee's postal mail If releasing the formal letter for compliance	None	8 hours 12 minutes	*Administrative Officer* Central Records Management Division

	4.4 A system-generated email notice will be sent to the applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance.			
5. Receive an email notification confirming that the result of the application has been released/delivered.	None	None	None	None
	TOTAL:	**None**	**4 working days 3 hours 12 minutes**	

b. R.A. No. 10863, Sec. 800(par. 1) and R.A. No. 10963, Sec. 107(B)
Clearance of the sale of aircraft from exempt to non-exempt entity

Office or Division:	Revenue Office (RO) – Customs and Tariff Division (CTD) | Revenue Operations Group (ROG)
Classification:	Complex
Type of Transaction:	G2B - Government-to-Business
Who may avail:	Airline Companies with approved e-TES^{Lite} registration

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)	
ORIGINAL COPY:	
1. Completely filled-out DOF-RO Form No. 91	- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template
2. Authorization Letter (if authorized representative)	
3. Notarized Affidavit of End-Use/Ownership	
PHOTOCOPY:	
4. Previously issued Tax Exemption Indorsement (TEI) with supporting documents:	- DOF – RO
- Import Bill of Lading/Airway Bill	- Shipping Company
- Commercial Invoice	- Shipper from country of origin
- Certification from CAAP	- CAAP
- Notarized Lease/Purchase Agreement/Deed of Sale	- Requesting party/Applicant

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Checklisting and Assessment				
1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form. **1.1a** Assess and encode the required entries in the e-TES^{Lite} and generate the application number and print the order of payment **if complete.**	None	None	*Officer of the Day*, Tax Specialist Revenue Office

	1.1b Return the application documents to the applicant **if incomplete.**			
	1.2 Return the application documents, together with the accomplished checklist form and order of payment, for payment of filing fee at the Cash Section.	None	None	*Administrative Assistant* Customs and Tariff Division
2. Pay the required filing fee at the Cash Section.	2.1 Receive payment and issue official receipt.	DO No. 012.2025 Revised Schedule of Filing Fees: Php 300.00	None	*Administrative Assistant* Cash Section
	2.2 Return the application documents, together with the accomplished checklist form and official receipt, to the applicant for submission at CRMD.	None		
B. Filing 1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.	1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form and official receipt.	None	1 hour	*Administrative Officer* Central Records Management Division
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
	2.1 The e-TES[Lite] will automatically assign the			

2. Receive email notice of acceptance of the application.	application to an *Action Officer* of CTD.			
	2.2 Route the application and supporting documents to the designated *Action Officer* of CTD.			
	2.3 Evaluate the application and its supporting documents. **2.3a If application is sufficient**, proceed to agency action no. 3.1 **2.3b If application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	*Action Officer* (*Tax Specialist II*, *Sr. Tax Specialist*, *Supervising Tax Specialist*) Customs and Tariff Division
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Division Chief* Customs and Tariff Division
	3.3 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director III* Revenue Office
	3.4 Review / approve the TEI / Non-TEI / formal letter of compliance.	None	4 hours	*Director IV* Revenue Office

	Assessment is also made whether the shipment requires verification / inspection.			
	3.5 Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	*Assistant Secretary* or *Undersecretary* Revenue Operations Group
	3.6 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	*Administrative Assistant* Revenue Office
4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release. 4.3 Release/deliver the approved TEI / Non-TEI / formal letter of compliance through the following: **4.3a** Deliver to the Bureau of Customs (BOC) if releasing TEI / Non-TEI **4.3b** Deliver it to the consignee's postal mail If releasing the formal letter for compliance 4.4 A system-generated email notice will be sent to the applicant confirming the release / delivery of TEI / Non-	None	8 hours 12 minutes	*Administrative Officer* Central Records Management Division

	TEI / formal letter of compliance.			
5. Receive an email notification confirming that the result of the application has been released/delivered.	None	None	None	None
	TOTAL:	**None**	**4 working days 3 hours 12 minutes**	

c. R.A. No. 10863, Sec. 800(par. 1) and R.A. No. 10963, Sec. 107(B)
Clearance to return/re-export the leased aircraft, gaming equipment, and paraphernalia, and telecommunications equipment, parts and accessories

Office or Division:	Revenue Office (RO) – Customs and Tariff Division (CTD) | Revenue Operations Group (ROG)
Classification:	Complex
Type of Transaction:	G2G- Government-to-Government G2B- Government-to-Business
Who may avail:	Airline Companies/Globe Telecom, Inc./PAGCOR/San Miguel Aerocity, Inc. with approved e-TES[Lite] registration

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)	
ORIGINAL COPY:	
1. Completely filled-out DOF-RO Form No. 91 2. Authorization Letter (if authorized representative) 3. Notarized Affidavit of End-Use/Ownership	- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template
PHOTOCOPY:	
4. Previously issued Tax Exemption Indorsement (TEI) with supporting documents: - Import Bill of Lading/Airway Bill - Commercial Invoice	- DOF – RO - Shipping Company - Shipper from country of origin
PHOTOCOPY (IF AIRCRAFT):	
5. Certification from CAAP 6. Notarized Lease Agreement 7. Notarized Lease Termination Agreement (if applicable)	- CAAP - Requesting party/Applicant - Requesting party/Applicant

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Checklisting and Assessment 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form. **1.1a** Assess and encode the required entries in the e-TES[Lite] and generate the	None	None	*Officer of the Day*, Tax Specialist Revenue Office

	application number and print the order of payment **if complete.** **1.1b** Return the application documents to the applicant **if incomplete.**			
	1.2 Return the application documents, together with the accomplished checklist form and order of payment, for payment of filing fee at the Cash Section.	None	None	*Administrative Assistant* Customs and Tariff Division
2. Pay the required filing fee at the Cash Section.	2.1 Receive payment and issue official receipt.	DO No. 012.2025 Revised Schedule of Filing Fees: Php 300.00	None	*Administrative Assistant* Cash Section
	2.2 Return the application documents, together with the accomplished checklist form and official receipt, to the applicant for submission at CRMD.	None		
B. Filing 1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.	1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form and official receipt.	None	1 hour	*Administrative Officer* Central Records Management Division
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			

2. Receive email notice of acceptance of the application.	2.1 The e-TES[Lite] will automatically assign the application to an *Action Officer* of CTD.			
	2.2 Route the application and supporting documents to the designated *Action Officer* of CTD.			
	2.3 Evaluate the application and its supporting documents. **2.3a If application is sufficient**, proceed to agency action no. 3.1 **2.3b If application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	*Action Officer* (*Tax Specialist II*, *Sr. Tax Specialist*, *Supervising Tax Specialist*) Customs and Tariff Division
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Division Chief* Customs and Tariff Division
	3.3 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director III* Revenue Office
	3.4 Review / approve the TEI / Non-TEI /	None	4 hours	*Director IV* Revenue Office

	formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection .			
	3.5 Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	*Assistant Secretary* or *Undersecretary* Revenue Operations Group
	3.6 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	*Administrative Assistant* Revenue Office
4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release. 4.3 Release/deliver the approved TEI / Non-TEI / formal letter of compliance through the following: **4.3a** Deliver to the Bureau of Customs (BOC) if releasing TEI / Non-TEI **4.3b** Deliver it to the consignee's postal mail If releasing the formal letter for compliance	None	8 hours 12 minutes	*Administrative Officer* Central Records Management Division

	4.4 A system-generated email notice will be sent to the applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance.			
5. Receive an email notification confirming that the result of the application has been released/delivered.	None	None	None	None
	TOTAL:	**None**	**4 working days 3 hours 12 minutes**	

1. Granting of Tax Exemption on Diplomatic Importations

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

Office or Division:	Revenue Office (RO) – Internal Revenue Division (IRD)| Central Records Management Division (CRMD)
Classification:	Complex
Type of Transaction:	G2G- Government to Government
Who may avail:	Diplomatic entities or personnel

CHECKLIST OF REQUIREMENTS	**WHERE TO SECURE**
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS) **ORIGINAL COPY:** 1. Completely filled-out DOF-RO Form No. 91 **PHOTOCOPY:** 2. Import Bill of Lading/AWB 3. Commercial Invoice (Packing List, if applicable) 4. DFA recommendation 5. Note Verbale from the Embassy	- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping Company - Shipper from country of origin - Department of Foreign Affairs - Importing Embassy

Client Steps	**Agency Action**	**Fees to be paid**	**Processing Time**	**Person Responsible**
A. Filing 1. File the application with complete set of documentary requirements at the CRMD.	1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form.	None	1 hour	*Administrative Officer* CRMD
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application			

2. Receive email notice of acceptance of the application.	2.1 Assign the application to respective RO Divisions.			
	2.2 Route the application to the designated IRD Administrative Assistant.			
	2.3 Assign application to Action Officer.	None	30 minutes	*Division Chief* Internal Revenue Division
	2.4 3 Evaluate the application and its supporting documents. **2.3a If application is sufficient**, proceed to agency action no. 3.1 **2.3b If application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	*Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)* RO-IRD
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Division Chief* RO-IRD
	3.3 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director III* RO

	3.5 Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	*Director IV* RO
	3.5 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	1 hour	*Administrative Assistant* RO-IRD
4. Receive email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release.	None	8 hours 12 minutes	*Administrative Officer* CRMD
	4.3 Release/deliver the approved TEI / Non-TEI / formal letter of compliance through the following: **4.3a** Deliver to the Bureau of Customs (BOC) if releasing TEI / Non-TEI **4.3b** Deliver it to the consignee's postal mail If releasing the formal letter for compliance 4.4 A system-generated email notice will be sent to the applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance			

5. Receive email notification confirming that the result of the application has been released/delivered.		None		
	TOTAL:	**None**	**3 working days 6 hours 42 minutes**	

1. Granting of Tax Exemption on Importations under International Agreements

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

Office or Division:	Revenue Office (RO) – Internal Revenue Division (IRD) | Revenue Operations Group (ROG) | Central Records Management Division (CRMD)
Classification:	Complex
Type of Transaction:	G2B- Government-to-Business
Who may avail:	International airlines (members of ICAO)

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS) **ORIGINAL COPY:** 1. Completely filled-out DOF-RO Form No. 91 2. Authorization Letter (if authorized representative) 3. Notarized Affidavit of End-Use/Ownership	- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template
PHOTOCOPY: 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. CAAP Certification 7. NTC Clearance, if applicable	- Shipping Company - Shipper from country of origin - Civil Aviation Authority of the Philippines - National Telecommunications Commission

Client Steps	Agency Action	Fees to be paid	Processing Time	Person Responsible
***A.* Checklisting** 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form. **1.1a** Assess and encode the required entries in the e-TES^{Lite} and generate the application number.	None	None	*Officer of the Day* *Tax Specialist* RO

	1.1b Return the application documents to the applicant **if incomplete.**			
B. Filing 1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.	1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form.	None	1 hour	*Administrative Officer* CRMD
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 Assign the application to respective RO Divisions.			
	2.2 Route the application to the designated IRD Administrative Assistant.			
	2.3. Assign application to Action Officer.	None	30 minutes	*Division Chief* RO-IRD

	2.4 Evaluate the application and its supporting documents. **2.4a If application is sufficient**, proceed to agency action no. 3.1 **2.4b If application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	*Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)* RO-IRD
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection..	None	4 hours	*Division Chief* RO-IRD
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director III* Revenue Office
	3.4. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	4 hours	*Director IV* Revenue Office

	3.5. Review/approve the TEI/ Non-TEI/formal letter of compliance.	None	8 hours	*Assistant Secretary or Undersecretary* Revenue Operations Group
	3.6. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	*Administrative Assistant* ROG
4. Receive email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1. Transmit the approved TEI/Non-TEI/formal letter of compliance and supporting documents to CRMD for release.	None	8 hours 12 minutes	*Administrative Officer* CRMD
	4.2. Prepare the approved TEI / Non-TEI / formal letter of compliance for release.			
	4.3. A system-generated email notice will be sent to the applicant confirming the release / delivery of either the following: **4.3a.** Deliver to Bureau of Customs (BOC) for the release of TEI / Non-TEI. **4.3b.** Deliver to the consignee's postal for the release of the formal letter for compliance. 4.4 A system-generated email notice will be sent to the			

	applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance.			
5. Receive email notification confirming that the result of the application has been released/delivered to either the following:	None	None	None	None
	TOTAL:	**None**	**4 working days 3 hours 42 minutes**	

b. Section 9(a), (b), (c), 19(f) and 21 of the Convention on the Privileges and Immunities of the Specialized Agencies of the United Nations Goods for official use of UN specialized agencies and household goods and personal effects of executive head and its officials.	
Office or Division:	Revenue Office (RO) – Internal Revenue Division (IRD) | Central Records Management Division (CRMD)
Classification:	Complex
Type of Transaction:	G2G- Government-to-Government
Who may avail:	Diplomatic entities or personnel

CHECKLIST OF REQUIREMENTS	**WHERE TO SECURE**
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS) **ORIGINAL COPY:** 1. Completely filled-out DOF-RO Form No. 91 **PHOTOCOPY:** 2. Import Bill of Lading/AWB 3. Commercial Invoice (Packing List, if applicable) 4. DFA recommendation 5. Letter request by the Agency	- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping company - Shipper from country of origin - Department of Foreign Affairs - United Nations Organization

Client Steps	**Agency Action**	**Fees to be paid**	**Processing Time**	**Person Responsible**
A. Filing 1. File the application with complete set of documentary requirements at the CRMD.	1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form.	None	1 hour	*Administrative Officer* CRMD
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application			

2. Receive email notice of acceptance of the application.	2.1 Assign the application to respective RO Divisions.			
	2.2 Route the application to the designated IRD Administrative Assistant.			
	2.3 Assign application to Action Officer.	None	30 minutes	*Division Chief* Internal Revenue Division
	2.4 3 Evaluate the application and its supporting documents. **2.3a If application is sufficient**, proceed to agency action no. 3.1 **2.3b If application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	*Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)* RO-IRD
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Division Chief* RO-IRD
	3.3 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also	None	4 hours	*Director III* RO

	made whether the shipment requires verification / inspection.			
	3.5 Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	*Director IV* RO
	3.5 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	1 hour	*Administrative Assistant* RO-IRD
4. Receive email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.	None	8 hours 12 minutes	*Administrative Officer* CRMD
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release.			
	4.3 Release/deliver the approved TEI / Non-TEI / formal letter of compliance through the following: **4.3a** Deliver to the Bureau of Customs (BOC) if releasing TEI / Non-TEI **4.3b** Deliver it to the consignee's postal mail If releasing the formal letter for compliance 4.4 A system-generated email notice will be sent to the			

	applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance			
5. Receive email notification confirming that the result of the application has been released/delivered.		None	None	None
	TOTAL:	**None**	**3 working days 6 hours 42 minutes**	

3. Granting of Tax Exemption on Importations under Bilateral Agreements

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

Office or Division:	Revenue Office (RO) – Internal Revenue Division (IRD) | Revenue Operations Group (ROG) | Central Records Management Division (CRMD)
Classification:	Complex
Type of Transaction:	G2B- Government-to-Government
Who may avail:	APO Production Unit

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS) **ORIGINAL COPY:** 1. Completely filled–out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative) **PHOTOCOPY:** 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable)	- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping company - Shipper from country of origin

Client Steps	Agency Action	Fees to be paid	Processing Time	Person Responsible
***A.* Checklisting** 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form. **1.1a** Assess and encode the required entries in the e-TES^{Lite} and generate the application number. **1.1b** Return the application documents to the applicant **if incomplete.**	None	None	*Officer of the Day* *Tax Specialist* RO

B. Filing 1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.	1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form.	None	1 hour	*Administrative Officer* CRMD
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 Assign the application to respective RO Divisions.			
	2.2 Route the application to the designated IRD Administrative Assistant.			
	2.3. Assign application to Action Officer.	None	30 minutes	*Division Chief* RO-IRD
	2.4 Evaluate the application and its supporting documents. **2.4a If application is sufficient**, proceed to agency action no. 3.1 **2.4b If application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days,	None	4 hours	*Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)* RO-IRD

	otherwise, a formal letter of compliance will be issued.			
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection..	None	4 hours	*Division Chief* RO-IRD
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director III* Revenue Office
	3.4. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	4 hours	*Director IV* Revenue Office
	3.5. Review/approve the TEI/ Non-TEI/formal letter of compliance.	None	8 hours	*Assistant Secretary or Undersecretary* Revenue Operations Group
	3.6. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	*Administrative Assistant* *ROG*
4. Receive email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1. Transmit the approved TEI/Non-TEI/formal letter of compliance and supporting documents to CRMD for release.	None	8 hours 12 minutes	*Administrative Officer* *CRMD*

	4.2. Prepare the approved TEI / Non-TEI / formal letter of compliance for release. 4.3. A system-generated email notice will be sent to the applicant confirming the release / delivery of either the following: 4.3a. Deliver to Bureau of Customs (BOC) for the release of TEI / Non-TEI. 4.3b. Deliver to the consignee's postal for the release of the formal letter for compliance. 4.4 A system-generated email notice will be sent to the applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance.			
5. Receive email notification confirming that the result of the application has been released/delivered to either the following:	None	None	None	*None*
	TOTAL:	**None**	**4 working days 3 hours 42 minutes**	

b. Article VIII D(4), I.2 and 3 of the Host Country Agreement between Government of the Republic of the Philippines and the ASEAN Centre for Biodiversity (ACB)
Goods for the official use of ASEAN Centre for Biodiversity and furniture, personal effects and other goods of the ACB executive director, non-Filipino officers, staff and consultants.

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

d. Article 2(2), 2(5), 3(1) and 5(3)(g), of the Headquarters Agreement between the Government of the Republic of the Philippines (GOP) and the International Committee of the Red Cross (ICRC)
Goods and motor vehicle for official use, relief supplies, property, furniture, effects and household equipment of the ICRC and its non-Filipino delegates and alien employees.

e. Article 4(5) and 5(3) of the Agreement between the Republic of the Philippines and Federal Republic of Germany concerning Technical Cooperation
Articles for German technical cooperation projects, personal effects and motor vehicles of German experts, teachers and technicians and their families

f. Article VI.1(b), IX. 1(1), 2(2), XI. 2.1(b)(i)(ii)(iii) and 2 (2)(a) of the Agreement on Technical Cooperation between the Government of the Republic of the Philippines and the Government of Japan
Luggage, personal effects, household effects consumer goods and motor vehicle of JICA experts, members of the missions and senior volunteers JICA office representative, staff and their families, importation of technical cooperation equipment, machinery and materials provided by Japan International Cooperation Agency (JICA) to the GOP and for the use of the experts, members of the missions and senior volunteers and Importation of equipment, machinery materials and motor vehicles of the JICA office.

g. Article VII (5) of the Agreement between Japan and the Republic of the Philippines Concerning the Facilitation Access and Cooperation Between the Self-Defense Forces of Japan and the Armed Forces of the Philippines

h. 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
Equipment, materials, motor vehicles, provisions and supplies, bullets, ammunitions and explosives devices, fuel, oil and lubricants for the official use of Australian Visiting Forces and its civilian components

i. 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
Equipment, materials and supplies, personal baggage, personal effects and other property of US visiting forces and its personnel.

j. Article XI(2)(a)(b) of the Agreement Between the Government of the Philippines and the Southeast Asian Ministers of Education Organization Regarding the Temporary Operation of the SEAMEO Regional Centre for Educational Innovation and Technology (INNOTECH).
Equipment, commodities, articles, documents, material and official vehicles of SEAMEO-INNOTECH

k. Article VI (A) of the Agreement between the United Nations Children's Fund (UNICEF) and the Government of the Philippines
Assets and property of the UNICEF.

l. 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
Food, clothing, medicine and other relief and rehabilitation supplies and equipment of US voluntary relief and rehabilitation agencies

m. Section 11(a), (b), (c) and Section 22(f), (g) of the Host Agreement between the Philippine Government and the World Health Organization
Motor vehicle, furniture and personal effects assets, property, medical supplies, any other goods or articles, and publications of the WHO and its official

n. Article III and Article IV(2)(a)(b) of the Memorandum of Agreement between the Government of the Republic of the Philippines and the World Organization of the Scout Movement.
Household goods, personal effects and motor vehicle of the WOSM Regional executive commissioner and Deputy regional executive commissioner and goods for official use of the WOSM.

o. Article 3 (1) (3) and 4 of the Cooperation Agreement between the Government of the Republic of the Philippines and the International Organization for Migration
Goods and motor vehicle of the International Organization for Migration and its director, deputy director general, and staff.

Office or Division:	Revenue Office (RO) – Internal Revenue Division (IRD) | Central Records Management Division (CRMD)
Classification:	Complex
Type of Transaction:	G2G- Government-to-Government
Who may avail:	● ASEAN Center for Biodiversity ● International Center for Living Aquatic Resources Management (ICLARM) ● International Committee of the Red Cross (ICRC) ● German Embassy and technical cooperation experts ● JICA Office and JICA technical cooperation experts ● Japanese Visiting Forces ● Australian Visiting Forces ● US Visiting Forces

	• Southeast Asian Ministers of Education Organization Center for Educational Innovation and Technology • United Nations Children's Fund (UNICEF) • US voluntary relief agencies • World Health Organization (WHO) • World Organization of the Scout Movement (WOSM) • International Organization for Migration (IOM)

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS) **ORIGINAL COPY:** 1. Completely filled-out DOF-RO Form No. 91 **PHOTOCOPY:** 2. Import Bill of Lading/AWB 3. Commercial Invoice (Packing List, if applicable) 4. DFA recommendation 5. Note Verbale from the Embassy	- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping Company - Shipper from country of origin - Department of Foreign Affairs - Importing Embassy

Client Steps	Agency Action	Fees to be paid	Processing Time	Person Responsible
A. Filing 1. File the application with complete set of documentary requirements at the CRMD.	1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form.	None	1 hour	*Administrative Officer* CRMD
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application			
2. Receive email notice of acceptance of the application.	2.1 Assign the application to respective RO Divisions.			
	2.2 Route the application to the			

	designated IRD Administrative Assistant.			
	2.3 Assign application to Action Officer.	None	30 minutes	*Division Chief* Internal Revenue Division
	2.4 3 Evaluate the application and its supporting documents. **2.3a If application is sufficient**, proceed to agency action no. 3.1 **2.3b If application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	*Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)* RO-IRD
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Division Chief* RO-IRD
	3.3 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director III* RO

	3.5 Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	*Director IV* RO
	3.5 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	1 hour	*Administrative Assistant* RO-IRD
4. Receive email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.	None	8 hours 12 minutes	*Administrative Officer* CRMD
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release.			
	4.3 Release/deliver the approved TEI / Non-TEI / formal letter of compliance through the following: **4.3a** Deliver to the Bureau of Customs (BOC) if releasing TEI / Non-TEI **4.3b** Deliver it to the consignee's postal mail If releasing the formal letter for compliance 4.4 A system-generated email notice will be sent to the applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance			

5. Receive email notification confirming that the result of the application has been released/delivered.		None	None	None
	TOTAL:	**None**	**3 working days 6 hours 42 minutes**	

p. Article 9(2)(a), (b) and (c) of the Air Transport Agreement concluded between the Governments of the Philippines and the United States of America
Aircraft stores, ground equipment, engines, spare parts, fuel, lubricants and consumable technical supplies of US designated airlines

q. Article 5(3) of the Air Services Agreement Between the Government of Japan and the Government of the Republic of the Philippines Fuel, lubricating oils, spare parts, regular equipment and aircraft stores of Japanese designated airlines

Office or Division:	Revenue Office (RO) – Internal Revenue Division (IRD) | Revenue Operations Group (ROG) | Central Records Management Division (CRMD)
Classification:	Complex
Type of Transaction:	G2B- Government-to-Business
Who may avail:	US Airlines

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS) **ORIGINAL COPY:** 1. Completely filled–out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative) **PHOTOCOPY:** 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. CAAP Certification 7. NTC Clearance, if applicable	- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping company - Shipper from country of origin - Civil Aviation Authority of the Philippines - National Telecommunications Commission

Client Steps	Agency Action	Fees to be paid	Processing Time	Person Responsible
***A* Checklisting** 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form. **1.1a** Assess and encode the required entries in the e-TES^{Lite} and generate the application number.	None	None	*Officer of the Day* *Tax Specialist* RO

	1.1b Return the application documents to the applicant **if incomplete.**			
B. Filing 1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.	1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form.	None	1 hour	*Administrative Officer* CRMD
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 Assign the application to respective RO Divisions.			
	2.2 Route the application to the designated IRD Administrative Assistant.			
	2.3. Assign application to Action Officer.	None	30 minutes	*Division Chief* RO-IRD

	2.4 Evaluate the application and its supporting documents. **2.4a If application is sufficient**, proceed to agency action no. 3.1 **2.4b If application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	*Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)* RO-IRD
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection..	None	4 hours	*Division Chief* RO-IRD
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director III* Revenue Office
	3.4. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	4 hours	*Director IV* Revenue Office

	3.5. Review/approve the TEI/ Non-TEI/formal letter of compliance.	None	8 hours	*Assistant Secretary or Undersecretary* Revenue Operations Group
	3.6. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	*Administrative Assistant* ROG
4. Receive email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1. Transmit the approved TEI/Non-TEI/formal letter of compliance and supporting documents to CRMD for release.	None	8 hours 12 minutes	*Administrative Officer* CRMD
	4.2. Prepare the approved TEI / Non-TEI / formal letter of compliance for release.			
	4.3. A system-generated email notice will be sent to the applicant confirming the release / delivery of either the following: **4.3a.** Deliver to Bureau of Customs (BOC) for the release of TEI / Non-TEI. **4.3b.** Deliver to the consignee's postal for the release of the formal letter for compliance. 4.4 A system-generated email notice will be sent to the applicant confirming			

	the release / delivery of TEI / Non-TEI / formal letter of compliance.			
5. Receive email notification confirming that the result of the application has been released/delivered to either the following:	None	None	None	None
	TOTAL:	**None**	**4 working days 3 hours 42 minutes**	

r.	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) Equipment, commodities, articles, documents, material and official vehicles of SEAMEO-INNOTECH, and furniture, personal effects and motor vehicle of the acting centre director and the non-Filipino officers and staff members of the SEAMEO-INNOTECH.
Office or Division:	Revenue Office (RO) – Internal Revenue Division (IRD) | Revenue Operations Group (ROG) | Central Records Management Division (CRMD)
Classification:	Complex
Type of Transaction:	G2G- Government-to-Government
Who may avail:	Southeast Asian Ministers of Education Organization Center for Educational Innovation and Technology

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS) **ORIGINAL COPY:** 1. Completely filled–out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative) 4. Dep-Ed recommendation **PHOTOCOPY:** 5. Import Bill of Lading/AWB 6. Commercial Invoice (Packing List, if applicable)	- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template -Department of Education - Shipping company - Shipper from country of origin

Client Steps	Agency Action	Fees to be paid	Processing Time	Person Responsible
***A* Checklisting** 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form. **1.1a** Assess and encode the required entries in the e-TES[Lite] and generate the application number **if complete.**	None	None	*Officer of the Day* *Tax Specialist* RO

	1.1b Return the application documents to the applicant **if incomplete.**.			
B. Filing 1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.	1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form.	None	1 hour	*Administrative Officer* CRMD
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 Assign the application to respective RO Divisions.			
	2.2 Route the application to the designated IRD Administrative Assistant.			
	2.3. Assign application to Action Officer.	None	30 minutes	*Division Chief* RO-IRD

	2.4 Evaluate the application and its supporting documents. **2.4a If application is sufficient**, proceed to agency action no. 3.1 **2.4b If application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	*Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)* RO-IRD
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection..	None	4 hours	*Division Chief* RO-IRD
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director III* Revenue Office
	3.4. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	4 hours	*Director IV* Revenue Office

	3.5. Review/approve the TEI/ Non-TEI/formal letter of compliance.	None	8 hours	*Assistant Secretary or Undersecretary* Revenue Operations Group
	3.6. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	*Administrative Assistant* ROG
4. Receive email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1. Transmit the approved TEI/Non-TEI/formal letter of compliance and supporting documents to CRMD for release.	None	8 hours 12 minutes	*Administrative Officer* CRMD
	4.2. Prepare the approved TEI / Non-TEI / formal letter of compliance for release.			
	4.3. A system-generated email notice will be sent to the applicant confirming the release / delivery of either the following: **4.3a.** Deliver to Bureau of Customs (BOC) for the release of TEI / Non-TEI. **4.3b.** Deliver to the consignee's postal for the release of the formal letter for compliance. 4.4 A system-generated email notice will be sent to the applicant confirming the release / delivery			

	of TEI / Non-TEI / formal letter of compliance.			
5. Receive email notification confirming that the result of the application has been released/delivered to either the following:	None	None	None	None
	TOTAL:	**None**	**4 working days 3 hours 42 minutes**	

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

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

Office or Division:	Revenue Office (RO) – Internal Revenue Division (IRD)| Central Records Management Division (CRMD)
Classification:	Complex
Type of Transaction:	G2G- Government-to-Government
Who may avail:	Philippine Sports Commission

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS) **ORIGINAL COPY:** 1. Completely filled–out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative) 4. PSC Certification **PHOTOCOPY:** 5. Import Bill of Lading/AWB 6. Commercial Invoice (Packing List, if applicable) 7. BOI Certification of non-availability 8. Authenticated/Apostilled Deed of Donation (if donation) 9. Deed of Acceptance (if donation)	- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Philippine Sports Commission - Shipping company - Shipper from country of origin - Department of Trade and Industry-Board of Investments - Donor - Donee

Client Steps	Agency Action	Fees to be paid	Processing Time	Person Responsible
***A.* Checklisting** 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form. **1.1a** Assess and encode the required entries in the e-TES[Lite] and generate the application number.	None	None	*Officer of the Day* *Tax Specialist* RO

	1.1b Return the application documents to the applicant **if incomplete.**			
B. Filing 1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.	1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form.	None	1 hour	*Administrative Officer* CRMD
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 Assign the application to respective RO Divisions.			
	2.2 Route the application to the designated IRD Administrative Assistant.			
	2.3. Assign application to Action Officer.	None	30 minutes	*Division Chief* RO-IRD

	2.4 Evaluate the application and its supporting documents. **2.4a If application is sufficient**, proceed to agency action no. 3.1 **2.4b If application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	*Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)* RO-IRD
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Division Chief* RO-IRD
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director III* Revenue Office
	3.4. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	4 hours	*Director IV* Revenue Office

	3.5 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	1 hour	*Administrative Assistant* RO-IRD
4. Receive email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.	None	8 hours 12 minutes	*Administrative Officer* CRMD
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release.			
	4.3 Release/deliver the approved TEI / Non-TEI / formal letter of compliance through the following: **4.3a** Deliver to the Bureau of Customs (BOC) if releasing TEI / Non-TEI **4.3b** Deliver it to the consignee's postal mail If releasing the formal letter for compliance 4.4 A system-generated email notice will be sent to the applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance	None		

5. Receive email notification confirming that the result of the application has been released/delivered to either the following:	None	None	None	None
	TOTAL:	**None**	**3 working days 6 hours 42 minutes**	

b. Section 382 of R.A. 7160 (The Local Government Code of 1991) Heavy equipment and machinery for the construction, improvement, repair, maintenance of roads, bridges as well as garbage trucks, fire trucks, and other similar equipment of Local Government Units (LGUs)				
Office or Division:	Revenue Office (RO) – Internal Revenue Division (IRD) | Revenue Operations Group (ROG) | Central Records Management Division (CRMD)			
Classification:	Complex			
Type of Transaction:	G2G- Government-to-Government			
Who may avail:	Local Government Units (LGU)			
CHECKLIST OF REQUIREMENTS		**WHERE TO SECURE**		
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS) **ORIGINAL COPY:** 1. Completely filled–out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative) **PHOTOCOPY:** 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. LGU Board Resolution 7. DTI-FTEB Import Clearance		- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping Company - Shipper from country of origin - Local Government Unit - Department of Trade and Industry's- Fair Trade Enforcement Bureau		
Client Steps	**Agency Action**	**Fees to be paid**	**Processing Time**	**Person Responsible**
***A.* Checklisting** 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form. **1.1a** Assess and encode the required entries in the e-TES^{Lite} and generate the application number. **1.1b** Return the application documents to the applicant **if incomplete.**	None	None	*Officer of the Day* *Tax Specialist* RO

B. Filing 1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.	1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form.	None	1 hour	*Administrative Officer* CRMD
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 Assign the application to respective RO Divisions.			
	2.2 Route the application to the designated IRD Administrative Assistant.			
	2.3. Assign application to Action Officer .	None	30 minutes	*Division Chief* RO-IRD

	2.4 Evaluate the application and its supporting documents. **2.4a If application is sufficient**, proceed to agency action no. 3.1 **2.4b If application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	*Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)* RO-IRD
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection..	None	4 hours	*Division Chief* RO-IRD
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director III* Revenue Office
	3.4. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	4 hours	*Director IV* Revenue Office

	3.5. Review/approve the TEI/ Non-TEI/formal letter of compliance.	None	8 hours	*Assistant Secretary or Undersecretary* Revenue Operations Group
	3.6. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	*Administrative Assistant* ROG
4. Receive email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1. Transmit the approved TEI/Non-TEI/formal letter of compliance and supporting documents to CRMD for release.	None	8 hours 12 minutes	*Administrative Officer* CRMD
	4.2. Prepare the approved TEI / Non-TEI / formal letter of compliance for release.			
	4.3. A system-generated email notice will be sent to the applicant confirming the release / delivery of either the following: **4.3a.** Deliver to Bureau of Customs (BOC) for the release of TEI / Non-TEI. **4.3b.** Deliver to the consignee's postal for the release of the formal letter for compliance. 4.4 A system-generated email notice will be sent to the			

	applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance.			
5. Receive email notification confirming that the result of the application has been released/delivered to either the following:	None	None	None	None
	TOTAL:	**None**	**4 working days 3 hours 42 minutes**	

c. Section 42(b) of R.A.7277 (Magna Carta for Disabled Persons) Goods donated to a government agency, or an organization engaged in the rehabilitation of disabled persons	
Office or Division:	Revenue Office (RO) – Internal Revenue Division (IRD) | Revenue Operations Group (ROG) | Central Records Management Division (CRMD)
Classification:	Complex
Type of Transaction:	G2G- Government-to-Government G2B - Government-to-Business
Who may avail:	Government agencies engaged in the rehabilitation of disabled persons and organizations of disabled persons

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS) **ORIGINAL COPY:** 1. Completely filled–out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative) 4. NCDA/DSWD recommendation **PHOTOCOPY:** 5. Import Bill of Lading/AWB 6. Commercial Invoice (Packing List, if applicable) 7. Authenticated/Apostilled Deed of Donation 8. Deed of Acceptance 9. Copy of SEC Registration (if NGO) 10. BIR Tax Exempt Certificate (if NGO)	- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - National Council on Disability Affairs /Department of Social Welfare and Development - Shipping Company - Shipper from country of origin - Donor - Donee - Securities and Exchange Commission - Bureau of Internal Revenue

Client Steps	Agency Action	Fees to be paid	Processing Time	Person Responsible
***A.* Checklisting** 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form. **1.1a** Assess and encode the required entries in the e-TES[Lite] and generate the application number.	None	None	*Officer of the Day* *Tax Specialist* RO

	1.1b Return the application documents to the applicant **if incomplete.**			
B. Filing 1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.	1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form.	None	1 hour	*Administrative Officer* CRMD
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 Assign the application to respective RO Divisions.			
	2.2 Route the application to the designated IRD Administrative Assistant.			
	2.3. Assign application to Action Officer.	None	30 minutes	*Division Chief* RO-IRD

	2.4 Evaluate the application and its supporting documents. **2.4a If application is sufficient**, proceed to agency action no. 3.1 **2.4b If application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	*Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)* RO-IRD
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection..	None	4 hours	*Division Chief* RO-IRD
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director III* Revenue Office
	3.4. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	4 hours	*Director IV* Revenue Office
	3.5. Review/approve the TEI/ Non-TEI/formal letter of compliance.	None	8 hours	*Assistant Secretary or Undersecretary* Revenue Operations Group

	3.6. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	*Administrative Assistant* ROG
4. Receive email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1. Transmit the approved TEI/Non-TEI/formal letter of compliance and supporting documents to CRMD for release.	None	8 hours 12 minutes	*Administrative Officer* CRMD
	4.2. Prepare the approved TEI / Non-TEI / formal letter of compliance for release.			
	4.3. A system-generated email notice will be sent to the applicant confirming the release / delivery of either the following: **4.3a.** Deliver to Bureau of Customs (BOC) for the release of TEI / Non-TEI. **4.3b.** Deliver to the consignee's postal for the release of the formal letter for compliance. 4.4 A system-generated email notice will be sent to the applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance.			

5. Receive email notification confirming that the result of the application has been released/delivered to either the following:	None	None	None	None
	TOTAL:	**None**	**4 working days 3 hours 42 minutes**	

d. Section 21 of R.A. 7306, (Charter of the People's Television Network, Inc.), as amended by Section 86(f) of R.A.10963 (TRAIN Law) Broadcast equipment, apparatus and materials to be used in the operation the People's Television Network, Incorporated	
Office or Division:	Revenue Office (RO) – Internal Revenue Division (IRD) | Revenue Operations Group (ROG) | Central Records Management Division (CRMD)
Classification:	Complex
Type of Transaction:	G2G- Government-to-Government
Who may avail:	People's Television Network

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS) **ORIGINAL COPY:** 1. Completely filled–out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative) **PHOTOCOPY:** 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. NTC Permit to Import 7. DTI-FTEB Import Authority	- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping Company - Shipper from country of origin - National Telecommunications Commission - Department of Trade and Industry-Fair Trade and Enforcement Bureau

Client Steps	Agency Action	Fees to be paid	Processing Time	Person Responsible
***A.* Checklisting** 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form. **1.1a** Assess and encode the required entries in the e-TES[Lite] and generate the application number. **1.1b** Return the application documents to the applicant **if incomplete.**.	None	None	*Officer of the Day* *Tax Specialist* RO

B. Filing 1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.	1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form.	None	1 hour	*Administrative Officer* CRMD
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 Assign the application to respective RO Divisions.			
	2.2 Route the application to the designated IRD Administrative Assistant.			
	2.3. Assign application to Action Officer.	None	30 minutes	*Division Chief* RO-IRD

	2.4 Evaluate the application and its supporting documents. **2.4a If application is sufficient**, proceed to agency action no. 3.1 **2.4b If application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	*Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)* RO-IRD
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection..	None	4 hours	*Division Chief* RO-IRD
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director III* Revenue Office
	3.4. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	4 hours	*Director IV* Revenue Office

	3.5. Review/approve the TEI/ Non-TEI/formal letter of compliance.	None	8 hours	*Assistant Secretary or Undersecretary* Revenue Operations Group
	3.6. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	*Administrative Assistant* ROG
4. Receive email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1. Transmit the approved TEI/Non-TEI/formal letter of compliance and supporting documents to CRMD for release.	None	8 hours 12 minutes	*Administrative Officer* CRMD
	4.2. Prepare the approved TEI / Non-TEI / formal letter of compliance for release.			
	4.3. A system-generated email notice will be sent to the applicant confirming the release / delivery of either the following: **4.3a.** Deliver to Bureau of Customs (BOC) for the release of TEI / Non-TEI. **4.3b.** Deliver to the consignee's postal for the release of the formal letter for compliance. 4.4 A system-generated email notice will be sent to the			

	applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance.			
5. Receive email notification confirming that the result of the application has been released/delivered to either the following:	None	None	None	None
	TOTAL:	**None**	**4 working days 3 hours 42 minutes**	

e. Section 14 of R.A. 7354 (Postal Service Act of 1992), as amended by Section 86(g) of R.A. 10963 (TRAIN LAW) Postal Equipment, Machineries, Spare Parts and Supplies	
Office or Division:	Revenue Office (RO) – Internal Revenue Division (IRD) | Revenue Operations Group (ROG) | Central Records Management Division (CRMD)
Classification:	Complex
Type of Transaction:	G2G- Government-to-Government
Who may avail:	Philippine Postal Corporation

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS) **ORIGINAL COPY:** 1. Completely filled–out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative) **PHOTOCOPY:** 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. BOI Certification of non-availability	- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping Company - Shipper from country of origin - Board of Investments

Client Steps	Agency Action	Fees to be paid	Processing Time	Person Responsible
***A.* Checklisting** 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form. **1.1a** Assess and encode the required entries in the e-TES[Lite] and generate the application number. **1.1b** Return the application documents to the applicant **if incomplete.**	None	None	*Officer of the Day* *Tax Specialist* RO

B. Filing 1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.	1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form.	None	1 hour	*Administrative Officer* CRMD
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 Assign the application to respective RO Divisions.			
	2.2 Route the application to the designated IRD Administrative Assistant.			
	2.3. Assign application to Action Officer.	None	30 minutes	*Division Chief* RO-IRD
	2.4 Evaluate the application and its supporting documents. **2.4a If application is sufficient**, proceed to agency action no. 3.1 **2.4b If application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days,	None	4 hours	*Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)* RO-IRD

	otherwise, a formal letter of compliance will be issued.			
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection..	None	4 hours	*Division Chief* RO-IRD
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director III* Revenue Office
	3.4. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	4 hours	*Director IV* Revenue Office
	3.5. Review/approve the TEI/ Non-TEI/formal letter of compliance.	None	8 hours	*Assistant Secretary or Undersecretary* Revenue Operations Group
	3.6. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	*Administrative Assistant* ROG
4. Receive email that the application has been processed by the Revenue Office	4.1. Transmit the approved TEI/Non-TEI/formal letter of compliance and	None	8 hours 12 minutes	*Administrative Officer* CRMD

and will be forwarded to CRMD for release.	supporting documents to CRMD for release. 4.2. Prepare the approved TEI / Non-TEI / formal letter of compliance for release. 4.3. A system-generated email notice will be sent to the applicant confirming the release / delivery of either the following: **4.3a.** Deliver to Bureau of Customs (BOC) for the release of TEI / Non-TEI. **4.3b.** Deliver to the consignee's postal for the release of the formal letter for compliance. 4.4 A system-generated email notice will be sent to the applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance.			
5. Receive email notification confirming that the result of the application has been released/delivered to either the following:	None	None	None	None
	TOTAL:	**None**	**4 working days 3 hours 42 minutes**	

f. Section 126 of R.A. 7653 (The New Central Bank Act), as amended by Section 86(m) of R.A. 10963 (TRAIN Law) Notes and coins, gold and other metals, and equipment needed for bank note production, minting of coins, metal refining and other security printing operations of the Bangko Sentral ng Pilipinas				
Office or Division:	Revenue Office (RO) – Internal Revenue Division (IRD) | Revenue Operations Group (ROG) | Central Records Management Division (CRMD)			
Classification:	Complex			
Type of Transaction:	G2G- Government-to-Government			
Who may avail:	Bangko Sentral ng Pilipinas			
CHECKLIST OF REQUIREMENTS		**WHERE TO SECURE**		
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS) **ORIGINAL COPY:** 1. Completely filled–out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative) **PHOTOCOPY:** 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable)		- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping Company - Shipper from country of origin		
Client Steps	**Agency Action**	**Fees to be paid**	**Processing Time**	**Person Responsible**
***A.* Checklisting** 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form. **1.1a** Assess and encode the required entries in the e-TES[Lite] and generate the application number and print the order. **1.1b** Return the application documents to the applicant **if incomplete.**	None	None	*Officer of the Day* *Tax Specialist* RO

B. Filing 1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.	1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form.	None	1 hour	*Administrative Officer* CRMD
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 Assign the application to respective RO Divisions.			
	2.2 Route the application to the designated IRD Administrative Assistant.			
	2.3. Assign application to Action Officer.	None	30 minutes	*Division Chief* RO-IRD
	2.4 Evaluate the application and its supporting documents. **2.4a If application is sufficient**, proceed to agency action no. 3.1 **2.4b If application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days,	None	4 hours	*Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)* RO-IRD

	otherwise, a formal letter of compliance will be issued.			
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection..	None	4 hours	*Division Chief* RO-IRD
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director III* Revenue Office
	3.4. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	4 hours	*Director IV* Revenue Office
	3.5. Review/approve the TEI/ Non-TEI/formal letter of compliance.	None	8 hours	*Assistant Secretary or Undersecretary* Revenue Operations Group
	3.6. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	*Administrative Assistant* ROG
4. Receive email that the application has been processed by the Revenue Office	4.1. Transmit the approved TEI/Non-TEI/formal letter of compliance and	None	8 hours 12 minutes	*Administrative Officer* CRMD

and will be forwarded to CRMD for release.	supporting documents to CRMD for release. 4.2. Prepare the approved TEI / Non-TEI / formal letter of compliance for release. 4.3. A system-generated email notice will be sent to the applicant confirming the release / delivery of either the following: **4.3a.** Deliver to Bureau of Customs (BOC) for the release of TEI / Non-TEI. **4.3b.** Deliver to the consignee's postal for the release of the formal letter for compliance. 4.4 A system-generated email notice will be sent to the applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance.			
5. Receive email notification confirming that the result of the application has been released/delivered to either the following:	None	None	None	None
	TOTAL:	**None**	**4 working days 3 hours 42 minutes**	

g. Section 18 of R.A. 7884 (National Dairy Authority Act of 1995), as amended by Section 86(o) of R.A. 10963 (TRAIN Law) Dairy animals, veterinary and other supplies, other farm inputs, dairy equipment and machineries, including its spare parts imported by NDA for distribution to dairy cooperatives				
Office or Division:	Revenue Office (RO) – Internal Revenue Division (IRD) | Revenue Operations Group (ROG) | Central Records Management Division (CRMD)			
Classification:	Complex			
Type of Transaction:	G2G - Government-to-Government			
Who may avail:	National Dairy Authority			
CHECKLIST OF REQUIREMENTS		**WHERE TO SECURE**		
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS) **ORIGINAL COPY:** 1. Completely filled–out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative) **PHOTOCOPY:** 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. BOI Certification of non-availability		- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping Company - Shipper from country of origin - Board of Investments		
Client Steps	**Agency Action**	**Fees to be paid**	**Processing Time**	**Person Responsible**
***A.* Checklisting** 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form. **1.1a** Assess and encode the required entries in the e-TES[Lite] and generate the application number. **1.1b** Return the application documents to the applicant **if incomplete.**	None	None	*Officer of the Day* *Tax Specialist* RO

B. Filing 1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.	1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form.	None	1 hour	*Administrative Officer* CRMD
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 Assign the application to respective RO Divisions.			
	2.2 Route the application to the designated IRD Administrative Assistant.			
	2.3. Assign application to Action Officer.	None	30 minutes	*Division Chief* RO-IRD

	2.4 Evaluate the application and its supporting documents. **2.4a If application is sufficient**, proceed to agency action no. 3.1 **2.4b If application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	*Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)* RO-IRD
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection..	None	4 hours	*Division Chief* RO-IRD
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director III* Revenue Office
	3.4. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	4 hours	*Director IV* Revenue Office

	3.5. Review/approve the TEI/ Non-TEI/formal letter of compliance.	None	8 hours	*Assistant Secretary or Undersecretary* Revenue Operations Group
	3.6. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	*Administrative Assistant* ROG
4. Receive email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1. Transmit the approved TEI/Non-TEI/formal letter of compliance and supporting documents to CRMD for release.	None	8 hours 12 minutes	*Administrative Officer* CRMD
	4.2. Prepare the approved TEI / Non-TEI / formal letter of compliance for release.			
	4.3. A system-generated email notice will be sent to the applicant confirming the release / delivery of either the following: **4.3a.** Deliver to Bureau of Customs (BOC) for the release of TEI / Non-TEI. **4.3b.** Deliver to the consignee's postal for the release of the formal letter for compliance. 4.4 A system-generated email notice will be sent to the applicant confirming			

	the release / delivery of TEI / Non-TEI / formal letter of compliance.			
5. Receive email notification confirming that the result of the application has been released/delivered to either the following:	None	None	None	None
	TOTAL:	**None**	**4 working days 3 hours 42 minutes**	

h. Section 16 of R.A. 8282 (Social Security Law), as amended by Section 86(q) of R.A. 10963 (TRAIN Law) Supplies, equipment, papers and documents of the Social Security System (SSS)	
Office or Division:	Revenue Office (RO) – Internal Revenue Division (IRD) | Revenue Operations Group (ROG) | Central Records Management Division (CRMD)
Classification:	Complex
Type of Transaction:	G2G- Government-to-Government
Who may avail:	Social Security System

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS) **ORIGINAL COPY:** 1. Completely filled–out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative) **PHOTOCOPY:** 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable)	- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping Company - Shipper from country of origin

Client Steps	Agency Action	Fees to be paid	Processing Time	Person Responsible
***A.* Checklisting** 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form. **1.1a** Assess and encode the required entries in the e-TES[Lite] and generate the application number. **1.1b** Return the application documents to the applicant **if incomplete.**	None	None	*Officer of the Day* *Tax Specialist* RO

B. Filing 1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.	1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form.	None	1 hour	*Administrative Officer* CRMD
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 Assign the application to respective RO Divisions.			
	2.2 Route the application to the designated IRD Administrative Assistant.			
	2.3. Assign application to Action Officer.	None	30 minutes	*Division Chief* RO-IRD
	2.4 Evaluate the application and its supporting documents. **2.4a If application is sufficient**, proceed to agency action no. 3.1 **2.4b If application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days,	None	4 hours	*Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)* RO-IRD

	otherwise, a formal letter of compliance will be issued.			
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection..	None	4 hours	*Division Chief* RO-IRD
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director III* Revenue Office
	3.4. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	4 hours	*Director IV* Revenue Office
	3.5. Review/approve the TEI/ Non-TEI/formal letter of compliance.	None	8 hours	*Assistant Secretary or Undersecretary* Revenue Operations Group
	3.6. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	*Administrative Assistant* ROG
4. Receive email that the application has been processed by the Revenue Office	4.1. Transmit the approved TEI/Non-TEI/formal letter of compliance and	None	8 hours 12 minutes	*Administrative Officer* CRMD

and will be forwarded to CRMD for release.	supporting documents to CRMD for release. 4.2. Prepare the approved TEI / Non-TEI / formal letter of compliance for release. 4.3. A system-generated email notice will be sent to the applicant confirming the release / delivery of either the following: **4.3a.** Deliver to Bureau of Customs (BOC) for the release of TEI / Non-TEI. **4.3b.** Deliver to the consignee's postal for the release of the formal letter for compliance. 4.4 A system-generated email notice will be sent to the applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance.			
5. Receive email notification confirming that the result of the application has been released/delivered to either the following:	None	None	None	None
	TOTAL:	**None**	**4 working days 3 hours 42 minutes**	

i. Section 39 of R.A. 8291 (The Government Service Insurance System Act of 1997), as amended by Section 86(r) of R.A. 10963 (TRAIN Law) Assets of the GSIS	
Office or Division:	Revenue Office (RO) – Internal Revenue Division (IRD) | Revenue Operations Group (ROG) | Central Records Management Division (CRMD)
Classification:	Complex
Type of Transaction:	G2G- Government-to-Government
Who may avail:	Government Service Insurance System

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS) **ORIGINAL COPY:** 1. Completely filled–out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative) **PHOTOCOPY:** 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable)	- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping Company - Shipper from country of origin

Client Steps	Agency Action	Fees to be paid	Processing Time	Person Responsible
***A.* Checklisting** 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form. **1.1a** Assess and encode the required entries in the e-TES[Lite] and generate the application number. **1.1b** Return the application documents to the applicant **if incomplete.**	None	None	*Officer of the Day* *Tax Specialist* RO

B. Filing 1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.	1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form.	None	1 hour	*Administrative Officer* CRMD
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 Assign the application to respective RO Divisions.			
	2.2 Route the application to the designated IRD Administrative Assistant.			
	2.3. Assign application to Action Officer.	None	30 minutes	*Division Chief* RO-IRD
	2.4 Evaluate the application and its supporting documents. **2.4a If application is sufficient**, proceed to agency action no. 3.1 **2.4b If application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days,	None	4 hours	*Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)* RO-IRD

	otherwise, a formal letter of compliance will be issued.			
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection..	None	4 hours	*Division Chief* RO-IRD
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director III* Revenue Office
	3.4. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	4 hours	*Director IV* Revenue Office
	3.5. Review/approve the TEI/ Non-TEI/formal letter of compliance.	None	8 hours	*Assistant Secretary or Undersecretary* Revenue Operations Group
	3.6. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	*Administrative Assistant* ROG
4. Receive email that the application has been processed by the Revenue Office	4.1. Transmit the approved TEI/Non-TEI/formal letter of compliance and	None	8 hours 12 minutes	*Administrative Officer* CRMD

and will be forwarded to CRMD for release.	supporting documents to CRMD for release. 4.2. Prepare the approved TEI / Non-TEI / formal letter of compliance for release. 4.3. A system-generated email notice will be sent to the applicant confirming the release / delivery of either the following: **4.3a.** Deliver to Bureau of Customs (BOC) for the release of TEI / Non-TEI. **4.3b.** Deliver to the consignee's postal for the release of the formal letter for compliance. 4.4 A system-generated email notice will be sent to the applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance.			
5. Receive email notification confirming that the result of the application has been released/delivered to either the following:	None	None	None	None
	TOTAL:	**None**	**4 working days 3 hours 42 minutes**	

j. Section 4(f) of R.A. 8292, as amended by Section 86(s) of R.A. 10963 (TRAIN Law) Supplies, materials and equipment of State Universities / Colleges	
Office or Division:	Revenue Office (RO) – Internal Revenue Division (IRD) | Revenue Operations Group (ROG) | Central Records Management Division (CRMD)
Classification:	Complex
Type of Transaction:	G2G- Government-to-Government
Who may avail:	State Universities and Colleges

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS) **ORIGINAL COPY:** 1. Completely filled–out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative) **PHOTOCOPY:** 4. Import Bill of Lading/AWB 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	- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping Company - Shipper from country of origin - Board of Regents/ State Universities/State Colleges

Client Steps	Agency Action	Fees to be paid	Processing Time	Person Responsible
A. **Checklisting** 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form. **1.1a** Assess and encode the required entries in the e-TES[Lite] and generate the application number **if complete.** **1.1b** Return the application documents	None	None	*Officer of the Day* *Tax Specialist* RO

	to the applicant **if incomplete.**.			
B. Filing 1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.	1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form.	None	1 hour	*Administrative Officer* CRMD
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 Assign the application to respective RO Divisions.			
	2.2 Route the application to the designated IRD Administrative Assistant.			
	2.3. Assign application to Action Officer.	None	30 minutes	*Division Chief* RO-IRD

	2.4 Evaluate the application and its supporting documents. **2.4a If application is sufficient**, proceed to agency action no. 3.1 **2.4b If application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	*Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)* RO-IRD
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection..	None	4 hours	*Division Chief* RO-IRD
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director III* Revenue Office
	3.4. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	4 hours	*Director IV* Revenue Office

	3.5. Review/approve the TEI/ Non-TEI/formal letter of compliance.	None	8 hours	*Assistant Secretary or Undersecretary* Revenue Operations Group
	3.6. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	*Administrative Assistant* ROG
4. Receive email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1. Transmit the approved TEI/Non-TEI/formal letter of compliance and supporting documents to CRMD for release.	None	8 hours 12 minutes	*Administrative Officer* CRMD
	4.2. Prepare the approved TEI / Non-TEI / formal letter of compliance for release.			
	4.3. A system-generated email notice will be sent to the applicant confirming the release / delivery of either the following: **4.3a.** Deliver to Bureau of Customs (BOC) for the release of TEI / Non-TEI. **4.3b.** Deliver to the consignee's postal for the release of the formal letter for compliance. 4.4 A system-generated email notice will be sent to the			

	applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance.			
5. Receive email notification confirming that the result of the application has been released/delivered to either the following:	None	None	None	None
	TOTAL:	**None**	**4 working days 3 hours 42 minutes**	

k. Section 21 (a) and (c) of R.A. 11333 (National Museum Act of the Philippines) Scientific, philosophical, historical and cultural books, supplies and materials of the National Museum	
Office or Division:	Revenue Office (RO) – Internal Revenue Division (IRD) | Revenue Operations Group (ROG) | Central Records Management Division (CRMD)
Classification:	Complex
Type of Transaction:	G2G- Government-to-Government
Who may avail:	National Museum

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS) **ORIGINAL COPY:** 1. Completely filled–out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative) **PHOTOCOPY:** 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable)	- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping Company - Shipper from country of origin

Client Steps	Agency Action	Fees to be paid	Processing Time	Person Responsible
***A.* Checklisting** 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form. **1.1a** Assess and encode the required entries in the e-TES[Lite] and generate the application number. **1.1b** Return the application documents to the applicant **if incomplete.**	None	None	*Officer of the Day* *Tax Specialist* RO

B. Filing 1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.	1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form.	None	1 hour	*Administrative Officer* CRMD
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 Assign the application to respective RO Divisions.			
	2.2 Route the application to the designated IRD Administrative Assistant.			
	2.3. Assign application to Action Officer.	None	30 minutes	*Division Chief* RO-IRD
	2.4 Evaluate the application and its supporting documents. **2.4a If application is sufficient**, proceed to agency action no. 3.1 **2.4b If application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days,	None	4 hours	*Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)* RO-IRD

	otherwise, a formal letter of compliance will be issued.			
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection..	None	4 hours	*Division Chief* RO-IRD
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director III* Revenue Office
	3.4. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	4 hours	*Director IV* Revenue Office
	3.5. Review/approve the TEI/ Non-TEI/formal letter of compliance.	None	8 hours	*Assistant Secretary or Undersecretary* Revenue Operations Group
	3.6. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	*Administrative Assistant* ROG
4. Receive email that the application has been processed by the Revenue Office	4.1. Transmit the approved TEI/Non-TEI/formal letter of compliance and	None	8 hours 12 minutes	*Administrative Officer* CRMD

and will be forwarded to CRMD for release.	supporting documents to CRMD for release. 4.2. Prepare the approved TEI / Non-TEI / formal letter of compliance for release. 4.3. A system-generated email notice will be sent to the applicant confirming the release / delivery of either the following: **4.3a.** Deliver to Bureau of Customs (BOC) for the release of TEI / Non-TEI. **4.3b.** Deliver to the consignee's postal for the release of the formal letter for compliance. 4.4 A system-generated email notice will be sent to the applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance.			
5. Receive email notification confirming that the result of the application has been released/delivered to either the following:	None	None	None	None
	TOTAL:	**None**	**4 working days 3 hours 42 minutes**	

l. 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) Equipment, machinery and spare parts donated to local government units, enterprises or private entities, and non-governmental organizations for Solid Waste Management Programs	
Office or Division:	Revenue Office (RO) – Internal Revenue Division (IRD) | Revenue Operations Group (ROG) | Central Records Management Division (CRMD)
Classification:	Complex
Type of Transaction:	G2G- Government-to-Government G2B - Government-to-Business G2C - Government-to-Citizen
Who may avail:	Local government units, enterprises or private entities, including non-government organizations

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS) **ORIGINAL COPY:** 1. Completely filled–out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative) 4. DENR recommendation **PHOTOCOPY:** 5. Import Bill of Lading/AWB 6. Commercial Invoice (Packing List, if applicable) 7. Authenticated/Apostilled Deed of Donation 8. Notarized Deed of Acceptance	- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Department of Environment and Natural Resources (DENR) - Shipping Company - Shipper from country of origin - Donor - Donee

Client Steps	Agency Action	Fees to be paid	Processing Time	Person Responsible
A. **Checklisting** 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form. **1.1a** Assess and encode the required entries in the e-TES[Lite] and generate the application number.	None	None	*Officer of the Day* *Tax Specialist* RO

	1.1b Return the application documents to the applicant **if incomplete.**			
B. Filing 1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.	1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form.	None	1 hour	*Administrative Officer* CRMD
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 Assign the application to respective RO Divisions.			
	2.2 Route the application to the designated IRD Administrative Assistant.			
	2.3. Assign application to Action Officer.	None	30 minutes	*Division Chief* RO-IRD

	2.4 Evaluate the application and its supporting documents. **2.4a If application is sufficient**, proceed to agency action no. 3.1 **2.4b If application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	*Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)* RO-IRD
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection..	None	4 hours	*Division Chief* RO-IRD
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director III* Revenue Office
	3.4. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	4 hours	*Director IV* Revenue Office

	3.5. Review/approve the TEI/ Non-TEI/formal letter of compliance.	None	8 hours	*Assistant Secretary or Undersecretary* Revenue Operations Group
	3.6. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	*Administrative Assistant* ROG
4. Receive email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1. Transmit the approved TEI/Non-TEI/formal letter of compliance and supporting documents to CRMD for release.	None	8 hours 12 minutes	*Administrative Officer* CRMD
	4.2. Prepare the approved TEI / Non-TEI / formal letter of compliance for release.			
	4.3. A system-generated email notice will be sent to the applicant confirming the release / delivery of either the following: **4.3a.** Deliver to Bureau of Customs (BOC) for the release of TEI / Non-TEI. **4.3b.** Deliver to the consignee's postal for the release of the formal letter for compliance. 4.4 A system-generated email notice will be sent to the			

	applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance.			
5. Receive email notification confirming that the result of the application has been released/delivered to either the following:	None	None	None	None
	TOTAL:	**None**	**4 working days 3 hours 42 minutes**	

m. Section 26(3) of R.A. 9275 (The Philippine Clean Water Act of 2004), as amended by Section 86(ss) of R.A. 10963 (TRAIN Law) Goods donated to Local Government Units, water districts, local water utilities, enterprises, or private entities and individuals for water quality management programs	
Office or Division:	Revenue Office (RO) – Internal Revenue Division (IRD) | Revenue Operations Group (ROG) | Central Records Management Division (CRMD)
Classification:	Complex
Type of Transaction:	G2G- Government-to-Government G2B - Government-to-Business G2C - Government-to-Citizen
Who may avail:	Local government units, enterprises or private entities, including non-government organizations

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS) **ORIGINAL COPY:** 1. Completely filled–out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative) 4. DENR Endorsement **PHOTOCOPY:** 5. Import Bill of Lading/AWB 6. Commercial Invoice (Packing List, if applicable) 7. Authenticated/Apostilled Deed of Donation 8. Notarized Deed of Acceptance	- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Department of Environment and Natural Resources (DENR) - Shipping Company - Shipper from country of origin - Donor - Donee

Client Steps	Agency Action	Fees to be paid	Processing Time	Person Responsible
***A.* Checklisting** 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form. **1.1a** Assess and encode the required entries in the e-TES[Lite] and generate the application number.	None	None	*Officer of the Day* *Tax Specialist* RO

	1.1b Return the application documents to the applicant **if incomplete.**			
B. Filing 1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.	1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form.	None	1 hour	*Administrative Officer* CRMD
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 Assign the application to respective RO Divisions.			
	2.2 Route the application to the designated IRD Administrative Assistant.			
	2.3. Assign application to Action Officer.	None	30 minutes	*Division Chief* RO-IRD

	2.4 Evaluate the application and its supporting documents. **2.4a If application is sufficient**, proceed to agency action no. 3.1 **2.4b If application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	*Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)* RO-IRD
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection..	None	4 hours	*Division Chief* RO-IRD
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director III* Revenue Office
	3.4. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	4 hours	*Director IV* Revenue Office

	3.5. Review/approve the TEI/ Non-TEI/formal letter of compliance.	None	8 hours	*Assistant Secretary or Undersecretary* Revenue Operations Group
	3.6. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	*Administrative Assistant* ROG
4. Receive email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1. Transmit the approved TEI/Non-TEI/formal letter of compliance and supporting documents to CRMD for release.	None	8 hours 12 minutes	*Administrative Officer* CRMD
	4.2. Prepare the approved TEI / Non-TEI / formal letter of compliance for release.			
	4.3. A system-generated email notice will be sent to the applicant confirming the release / delivery of either the following: **4.3a.** Deliver to Bureau of Customs (BOC) for the release of TEI / Non-TEI. **4.3b.** Deliver to the consignee's postal for the release of the formal letter for compliance. 4.4 A system-generated email notice will be sent to the			

	applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance.			
5. Receive email notification confirming that the result of the application has been released/delivered to either the following:	None	None	None	None
	TOTAL:	**None**	**4 working days 3 hours 42 minutes**	

n. Section 16(a) of R.A. No. 9497 (Civil Aviation Authority Act of 2000), as amended by Section 86(bb) of R.A. 10963 (TRAIN Law) Equipment, machineries, spare parts, accessories and other materials including supplies of the Civil Aviation Authority of the Philippines (CAAP)	
Office or Division:	Revenue Office (RO) – Internal Revenue Division (IRD) | Revenue Operations Group (ROG) | Central Records Management Division (CRMD)
Classification:	Complex
Type of Transaction:	G2G - Government-to-Government
Who may avail:	Civil Aviation Authority of the Philippines

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS) **ORIGINAL COPY:** 1. Completely filled–out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative) **PHOTOCOPY:** 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. BOI Certification of non-availability	- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping Company - Shipper from country of origin - Board of Investments

Client Steps	Agency Action	Fees to be paid	Processing Time	Person Responsible
***A.* Checklisting** 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form. **1.1a** Assess and encode the required entries in the e-TES[Lite] and generate the application number. **1.1b** Return the application documents to the applicant **if incomplete.**	None	None	*Officer of the Day* *Tax Specialist* RO

B. Filing 1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.	1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form.	None	1 hour	*Administrative Officer* CRMD
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 Assign the application to respective RO Divisions.			
	2.2 Route the application to the designated IRD Administrative Assistant.			
	2.3. Assign application to Action Officer.	None	30 minutes	*Division Chief* RO-IRD

	2.4 Evaluate the application and its supporting documents. **2.4a If application is sufficient**, proceed to agency action no. 3.1 **2.4b If application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	*Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)* RO-IRD
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection..	None	4 hours	*Division Chief* RO-IRD
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director III* Revenue Office
	3.4. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	4 hours	*Director IV* Revenue Office

	3.5. Review/approve the TEI/ Non-TEI/formal letter of compliance.	None	8 hours	*Assistant Secretary or Undersecretary* Revenue Operations Group
	3.6. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	*Administrative Assistant* ROG
4. Receive email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1. Transmit the approved TEI/Non-TEI/formal letter of compliance and supporting documents to CRMD for release.			
	4.2. Prepare the approved TEI / Non-TEI / formal letter of compliance for release.	None	8 hours 12 minutes	*Administrative Officer* CRMD
	4.3. A system-generated email notice will be sent to the applicant confirming the release / delivery of either the following: **4.3a.** Deliver to Bureau of Customs (BOC) for the release of TEI / Non-TEI. **4.3b.** Deliver to the consignee's postal for the release of the formal letter for compliance. 4.4 A system-generated email notice will be sent to the			

	applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance.			
5. Receive email notification confirming that the result of the application has been released/delivered to either the following:	None	None	None	None
	TOTAL:	**None**	**4 working days 3 hours 42 minutes**	

o. Section 25(a) and (c) of R.A. 9500 (The University of the Philippines Charter of 2008), as amended by Section 86 of R.A. 10963 (TRAIN Law) Assets, books, supplies and materials of the University of the Philippines				
Office or Division:	Revenue Office (RO) – Internal Revenue Division (IRD)| Central Records Management Division (CRMD)			
Classification:	Complex			
Type of Transaction:	G2G- Government-to-Government			
Who may avail:	University of the Philippines			
CHECKLIST OF REQUIREMENTS		**WHERE TO SECURE**		
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS) **ORIGINAL COPY:** 1. Completely filled–out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative) **PHOTOCOPY:** 4. Import Bill of Lading/AWB 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		- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping Company - Shipper from country of origin - Board of Regents and/or State Universities/State Colleges President		
Client Steps	**Agency Action**	**Fees to be paid**	**Processing Time**	**Person Responsible**
***A.* Checklisting** 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form. **1.1a** Assess and encode the required entries in the e-TES^{Lite} and generate the application number. **1.1b** Return the application documents	None	None	*Officer of the Day* *Tax Specialist* RO

	to the applicant **if incomplete.**			
B. Filing 1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.	1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form.	None	1 hour	*Administrative Officer* CRMD
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 Assign the application to respective RO Divisions.			
	2.2 Route the application to the designated IRD Administrative Assistant.			
	2.3. Assign application to Action Officer.	None	30 minutes	*Division Chief* RO-IRD

	2.4 Evaluate the application and its supporting documents. **2.4a If application is sufficient**, proceed to agency action no. 3.1 **2.4b If application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	*Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)* RO-IRD
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection..	None	4 hours	*Division Chief* RO-IRD
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director III* Revenue Office
	3.4. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	4 hours	*Director IV* Revenue Office

	3.5 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	1 hour	*Administrative Assistant* RO-IRD
4. Receive email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.	None	8 hours 12 minutes	*Administrative Officer* CRMD
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release.			
	4.3 Release/deliver the approved TEI / Non-TEI / formal letter of compliance through the following: **4.3a** Deliver to the Bureau of Customs (BOC) if releasing TEI / Non-TEI **4.3b** Deliver it to the consignee's postal mail If releasing the formal letter for compliance 4.4 A system-generated email notice will be sent to the applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance	None	None	None

5. Receive email notification confirming that the result of the application has been released/delivered to either the following:		None	None	None
	TOTAL:	**None**	**3 working days 6 hours 42 minutes**	

p. Section 10 of R.A. 9369 (An Act amending RA 8436 Entitled: An Act authorizing the Commission on Elections to use an automated election system, x x x) Election equipment, materials, software and supplies of the Commission on Elections (COMELEC)	
Office or Division:	Revenue Office (RO) – Internal Revenue Division (IRD) | Revenue Operations Group (ROG) | Central Records Management Division (CRMD)
Classification:	Complex
Type of Transaction:	G2G- Government-to-Government
Who may avail:	Commission on Elections

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS) **ORIGINAL COPY:** 1. Completely filled–out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative) **PHOTOCOPY:** 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable)	- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping Company - Shipper from country of origin

Client Steps	Agency Action	Fees to be paid	Processing Time	Person Responsible
***A.* Checklisting** 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form. **1.1a** Assess and encode the required entries in the e-TES[Lite] and generate the application number. **1.1b** Return the application documents to the applicant **if incomplete.**	None	None	*Officer of the Day* *Tax Specialist* RO

B. Filing 1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.	1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form.	None	1 hour	*Administrative Officer* CRMD
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 Assign the application to respective RO Divisions.			
	2.2 Route the application to the designated IRD Administrative Assistant.			
	2.3. Assign application to Action Officer.	None	30 minutes	*Division Chief* RO-IRD
	2.4 Evaluate the application and its supporting documents. **2.4a If application is sufficient**, proceed to agency action no. 3.1 **2.4b If application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days,	None	4 hours	*Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)* RO-IRD

	otherwise, a formal letter of compliance will be issued.			
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection..	None	4 hours	*Division Chief* RO-IRD
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director III* Revenue Office
	3.4. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	4 hours	*Director IV* Revenue Office
	3.5. Review/approve the TEI/ Non-TEI/formal letter of compliance.	None	8 hours	*Assistant Secretary or Undersecretary* Revenue Operations Group
	3.6. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	*Administrative Assistant* ROG
4. Receive email that the application has been processed by the Revenue Office	4.1. Transmit the approved TEI/Non-TEI/formal letter of compliance and	None	8 hours 12 minutes	*Administrative Officer* CRMD

and will be forwarded to CRMD for release.	supporting documents to CRMD for release. 4.2. Prepare the approved TEI / Non-TEI / formal letter of compliance for release. 4.3. A system-generated email notice will be sent to the applicant confirming the release / delivery of either the following: **4.3a.** Deliver to Bureau of Customs (BOC) for the release of TEI / Non-TEI. **4.3b.** Deliver to the consignee's postal for the release of the formal letter for compliance. 4.4 A system-generated email notice will be sent to the applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance.			
5. Receive email notification confirming that the result of the application has been released/delivered to either the following:		None	None	None
	TOTAL:	**None**	**4 working days 3 hours 42 minutes**	

q. Section 23 of R.A.10086, as amended by Section 86(gg) of R.A. 10963 (Strengthening Peoples' Nationalism Through Philippine History Act)
Scientific, philosophical, historical and cultural books, supplies and materials of the National Historical Commission of the Philippines (NHCP)

Office or Division:	Revenue Office (RO) – Internal Revenue Division (IRD) | Revenue Operations Group (ROG) | Central Records Management Division (CRMD)
Classification:	Complex
Type of Transaction:	G2G- Government-to-Government
Who may avail:	National Historical Commission of the Philippines

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS) **ORIGINAL COPY:** 1. Completely filled–out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative) 4. NHCP Board Certification **PHOTOCOPY:** 5. Import Bill of Lading/AWB 6. Commercial Invoice (Packing List, if applicable)	- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - National Historical Commission of the Philippines - Shipping Company - Shipper from country of origin

Client Steps	Agency Action	Fees to be paid	Processing Time	Person Responsible
A. **Checklisting** 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form. **1.1a** Assess and encode the required entries in the e-TES^{Lite} and generate the application number. **1.1b** Return the application documents to the applicant **if incomplete.**	None	None	*Officer of the Day* *Tax Specialist* RO

B. Filing 1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.	1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form.	None	1 hour	*Administrative Officer* CRMD
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 Assign the application to respective RO Divisions.			
	2.2 Route the application to the designated IRD Administrative Assistant.			
	2.3. Assign application to Action Officer.	None	30 minutes	*Division Chief* RO-IRD

	2.4 Evaluate the application and its supporting documents. **2.4a If application is sufficient**, proceed to agency action no. 3.1 **2.4b If application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	*Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)* RO-IRD
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection..	None	4 hours	*Division Chief* RO-IRD
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director III* Revenue Office
	3.4. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	4 hours	*Director IV* Revenue Office

	3.5. Review/approve the TEI/ Non-TEI/formal letter of compliance.	None	8 hours	*Assistant Secretary or Undersecretary* Revenue Operations Group
	3.6. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	*Administrative Assistant* ROG
4. Receive email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1. Transmit the approved TEI/Non-TEI/formal letter of compliance and supporting documents to CRMD for release.	None	8 hours 12 minutes	*Administrative Officer* CRMD
	4.2. Prepare the approved TEI / Non-TEI / formal letter of compliance for release.			
	4.3. A system-generated email notice will be sent to the applicant confirming the release / delivery of either the following: **4.3a.** Deliver to Bureau of Customs (BOC) for the release of TEI / Non-TEI. **4.3b.** Deliver to the consignee's postal for the release of the formal letter for compliance. 4.4 A system-generated email notice will be sent to the			

	applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance.			
5. Receive email notification confirming that the result of the application has been released/delivered to either the following:	None	None	None	None
	TOTAL:	**None**	**4 working days 3 hours 42 minutes**	

r. Section 17 of R.A. 7898, as amended by R.A. 10349 (An Act Amending Republic Act No. 7898 Establishing the Revised AFP Modernization Program and for other Purposes), as amended by Section 86(ii) of R.A.10963 (TRAIN LAW) Weapons, equipment and ammunitions of the Armed Forces of the Philippines (AFP)	
Office or Division:	Revenue Office (RO) – Internal Revenue Division (IRD) | Revenue Operations Group (ROG) | Central Records Management Division (CRMD)
Classification:	Complex
Type of Transaction:	G2G- Government-to-Government
Who may avail:	Armed Forces of the Philippines

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS) **ORIGINAL COPY:** 1. Completely filled–out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative) 4. DND certification that the shipment is under the AFP Modernization Program **PHOTOCOPY:** 5. Import Bill of Lading/AWB 6. Commercial Invoice (Packing List, if applicable) 7. NTC and/or CAAP Certification, if applicable 8. PNP/DTI-STMO Import Clearance, if applicable	- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Department of National Defense - Shipping Company - Shipper from country of origin - National Telecommunications Commission / Civil Aviation Authority of the Philippines - Philippine National Police/ Department of Trade and Industry- Strategic Trade Management Office

Client Steps	Agency Action	Fees to be paid	Processing Time	Person Responsible
***A.* Checklisting** 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form. **1.1a** Assess and encode the required entries in the e-TES[Lite]	None	None	*Officer of the Day* *Tax Specialist* RO

	and generate the application number. **1.1b** Return the application documents to the applicant **if incomplete.**			
B. Filing 1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.	1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form.	None	1 hour	*Administrative Officer* CRMD
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 Assign the application to respective RO Divisions.			
	2.2 Route the application to the designated IRD Administrative Assistant.			
	2.3. Assign application to Action Officer.	None	30 minutes	*Division Chief* RO-IRD

	2.4 Evaluate the application and its supporting documents. **2.4a If application is sufficient**, proceed to agency action no. 3.1 **2.4b If application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	*Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)* RO-IRD
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection..	None	4 hours	*Division Chief* RO-IRD
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director III* Revenue Office
	3.4. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	4 hours	*Director IV* Revenue Office

	3.5. Review/approve the TEI/ Non-TEI/formal letter of compliance.	None	8 hours	*Assistant Secretary or Undersecretary* Revenue Operations Group
	3.6. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	*Administrative Assistant* ROG
4. Receive email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1. Transmit the approved TEI/Non-TEI/formal letter of compliance and supporting documents to CRMD for release.	None	8 hours 12 minutes	*Administrative Officer* CRMD
	4.2. Prepare the approved TEI / Non-TEI / formal letter of compliance for release.			
	4.3. A system-generated email notice will be sent to the applicant confirming the release / delivery of either the following: **4.3a.** Deliver to Bureau of Customs (BOC) for the release of TEI / Non-TEI. **4.3b.** Deliver to the consignee's postal for the release of the formal letter for compliance. 4.4 A system-generated email notice will be sent to the			

	applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance.			
5. Receive email notification confirming that the result of the application has been released/delivered to either the following:		None	None	None
	TOTAL:	**None**	**4 working days 3 hours 42 minutes**	

s. Section 15(a) of R.A. 12314, (General Appropriations Act for the Fiscal Year 2026) 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.	
Office or Division:	Revenue Office (RO) – Internal Revenue Division (IRD) | Revenue Operations Group (ROG) | Central Records Management Division (CRMD)
Classification:	Complex
Type of Transaction:	G2G- Government-to-Government
Who may avail:	National government agencies, constitutional offices enjoying fiscal autonomy, SUCs, BFP, DND, PNP, PCG, NCWC and government hospitals.

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS) **ORIGINAL COPY:** 1. Completely filled–out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative) **PHOTOCOPY:** 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. Deed of Donation and Acceptance, or copy of grant or loan agreement *Other Documents to support the importation of the agency required under DOF-DBM Joint Circular No. 001-2024 must be submitted at the BOC.	- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping Company - Shipper from country of origin - Donor and Donee, or Applicant/Requesting party

Client Steps	Agency Action	Fees to be paid	Processing Time	Person Responsible
***A.* Checklisting** 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form. **1.1a** Assess and encode the required entries in the e-TES[Lite]	None	None	*Officer of the Day* *Tax Specialist* RO

	and generate the application number and print the order. **1.1b** Return the application documents to the applicant **if incomplete.**			
B. Filing 1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.	1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form.	None	1 hour	*Administrative Officer* CRMD
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 Assign the application to respective RO Divisions.			
	2.2 Route the application to the designated IRD Administrative Assistant.			
	2.3. Assign application to Action Officer.	None	30 minutes	*Division Chief* RO-IRD

	2.4 Evaluate the application and its supporting documents. **2.4a If application is sufficient**, proceed to agency action no. 3.1 **2.4b If application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	*Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)* RO-IRD
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection..	None	4 hours	*Division Chief* RO-IRD
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director III* Revenue Office
	3.4. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	4 hours	*Director IV* Revenue Office

	3.5. Review/approve the TEI/ Non-TEI/formal letter of compliance.	None	8 hours	*Assistant Secretary or Undersecretary* Revenue Operations Group
	3.6. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	*Administrative Assistant* ROG
4. Receive email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1. Transmit the approved TEI/Non-TEI/formal letter of compliance and supporting documents to CRMD for release.	None	8 hours 12 minutes	*Administrative Officer* CRMD
	4.2. Prepare the approved TEI / Non-TEI / formal letter of compliance for release.			
	4.3. A system-generated email notice will be sent to the applicant confirming the release / delivery of either the following: **4.3a.** Deliver to Bureau of Customs (BOC) for the release of TEI / Non-TEI. **4.3b.** Deliver to the consignee's postal for the release of the formal letter for compliance. 4.4 A system-generated email notice will be sent to the			

	applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance.			
5. Receive email notification confirming that the result of the application has been released/delivered to either the following:	None	None	None	None
	TOTAL:	**None**	**4 working days 3 hours 42 minutes**	

t. Section 15(b) of R.A. 12314, (General Appropriations Act for the Fiscal Year 2025) 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, SUCs hospitals on importation of health equipment, Office of the President on donation of electric vehicles.

Office or Division:	Revenue Office (RO) – Internal Revenue Division (IRD) | Revenue Operations Group (ROG) | Central Records Management Division (CRMD)
Classification:	Complex
Type of Transaction:	G2G- Government-to-Government
Who may avail:	National government agencies, constitutional offices enjoying fiscal autonomy, SUCs, BFP, DND, PNP, PCG, NCWC, OP and government hospitals.

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS) **ORIGINAL COPY:** 1. Completely filled–out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative) **PHOTOCOPY:** 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) *Other Documents to support the importation of the agency required under DOF-DBM Joint Circular No. 001-2024 must be submitted at the BOC.	- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping Company - Shipper from country of origin

Client Steps	Agency Action	Fees to be paid	Processing Time	Person Responsible
A. **Checklisting** 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form. **1.1a** Assess and encode the required entries in the e-TES[Lite]	None	None	*Officer of the Day* *Tax Specialist* RO

	and generate the application number. **1.1b** Return the application documents to the applicant **if incomplete.**			
B. Filing 1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.	1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form.	None	1 hour	*Administrative Officer* CRMD
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 Assign the application to respective RO Divisions.			
	2.2 Route the application to the designated IRD Administrative Assistant.			
	2.3. Assign application to Action Officer.	None	30 minutes	*Division Chief* RO-IRD

	2.4 Evaluate the application and its supporting documents. **2.4a If application is sufficient**, proceed to agency action no. 3.1 **2.4b If application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	*Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)* RO-IRD
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Division Chief* RO-IRD
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director III* Revenue Office
	3.4. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	4 hours	*Director IV* Revenue Office

	3.5. Review/approve the TEI/ Non-TEI/formal letter of compliance.	None	8 hours	*Assistant Secretary or Undersecretary* Revenue Operations Group
	3.6. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	*Administrative Assistant* ROG
4. Receive email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1. Transmit the approved TEI/Non-TEI/formal letter of compliance and supporting documents to CRMD for release.	None	8 hours 12 minutes	*Administrative Officer* CRMD
	4.2. Prepare the approved TEI / Non-TEI / formal letter of compliance for release.			
	4.3. A system-generated email notice will be sent to the applicant confirming the release / delivery of either the following: **4.3a.** Deliver to Bureau of Customs (BOC) for the release of TEI / Non-TEI. **4.3b.** Deliver to the consignee's postal for the release of the formal letter for compliance. 4.4 A system-generated email notice will be sent to the			

	applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance.			
5. Receive email notification confirming that the result of the application has been released/delivered to either the following:	None	None	None	None
	TOTAL:	**None**	**4 working days 3 hours 42 minutes**	

u. Section 21 of R.A. 7356 (Law Creating the National Commission for Culture and the Arts), as amended by Section 86(i) of R.A. 10963 (TRAIN Law) Materials of the NCCA for the use of Filipino artists	
Office or Division:	Revenue Office (RO) – Internal Revenue Division (IRD)| Central Records Management Division (CRMD)
Classification:	Complex
Type of Transaction:	G2G- Government-to-Government
Who may avail:	National Commission for Culture and the Arts

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS) **ORIGINAL COPY:** 1. Completely filled–out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative) **PHOTOCOPY:** 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. BOI Certification of non-availability	- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping Company - Shipper from country of origin - Board of Investments

Client Steps	Agency Action	Fees to be paid	Processing Time	Person Responsible
***A.* Checklisting** 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form. **1.1a** Assess and encode the required entries in the e-TES[Lite] and generate the application number **if complete.** **1.1b** Return the application documents to the applicant **if incomplete.**.	None	None	*Officer of the Day* *Tax Specialist* RO

B. Filing 1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.	1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form.	None	1 hour	*Administrative Officer* CRMD
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 Assign the application to respective RO Divisions.			
	2.2 Route the application to the designated IRD Administrative Assistant.			
	2.3. Assign application to Action Officer.	None	30 minutes	*Division Chief* RO-IRD
	2.4 Evaluate the application and its supporting documents. **2.4a If application is sufficient**, proceed to agency action no. 3.1 **2.4b If application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days,	None	4 hours	*Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)* RO-IRD

	otherwise, a formal letter of compliance will be issued.			
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection..	None	4 hours	*Division Chief* RO-IRD
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director III* Revenue Office
	3.4. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	4 hours	*Director IV* Revenue Office
	3.5 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	1 hour	*Administrative Assistant* RO-IRD
4. Receive email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI / Non-TEI / formal letter of	None	8 hours 12 minutes	*Administrative Officer* CRMD

	compliance for release.			
	4.3 Release/deliver the approved TEI / Non-TEI / formal letter of compliance through the following: **4.3a** Deliver to the Bureau of Customs (BOC) if releasing TEI / Non-TEI **4.3b** Deliver it to the consignee's postal mail If releasing the formal letter for compliance 4.4 A system-generated email notice will be sent to the applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance	None		
5. Receive email notification confirming that the result of the application has been released/delivered to either the following:		None	None	None
	TOTAL:	**None**	**3 working days 6 hours 42 minutes**	

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

a. Section 39(a)(2)(b) of P.D. 269 (An Act Creating the National Electrification Administration), as amended by Section 109 of R.A. 9337
Equipment, machineries and spare parts of NEA registered electric cooperatives

Office or Division:	Revenue Office (RO) – Internal Revenue Division (IRD) | Revenue Operations Group (ROG) | Central Records Management Division (CRMD)
Classification:	Complex
Type of Transaction:	G2B - Government-to-Business
Who may avail:	Electric Cooperatives

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)	
ORIGINAL COPY: 1. Completely filled–out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative) 4. NEA Certification	- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - National Electrification Administration
PHOTOCOPY: 5. Import Bill of Lading/AWB 6. Commercial Invoice (Packing List, if applicable) 7. BOI Certification of non-availability	- Shipping Company - Shipper from country of origin - Board of Investments

Client Steps	Agency Action	Fees to be paid	Processing Time	Person Responsible
***A.* Checklisting** 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form. **1.1a** Assess and encode the required entries in the e-TES[Lite] and generate the application number and print the order. **1.1b** Return the application documents	None	None	*Officer of the Day* *Tax Specialist* RO

	to the applicant **if incomplete.**			
B. Filing 1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.	1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form.	None	1 hour	*Administrative Officer* CRMD
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 Assign the application to respective RO Divisions.			
	2.2 Route the application to the designated IRD Administrative Assistant.			
	2.3. Assign application to Action Officer.	None	30 minutes	*Division Chief* RO-IRD

	2.4 Evaluate the application and its supporting documents. **2.4a If application is sufficient**, proceed to agency action no. 3.1 **2.4b If application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	*Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)* RO-IRD
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection..	None	4 hours	*Division Chief* RO-IRD
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director III* Revenue Office
	3.4. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	4 hours	*Director IV* Revenue Office

	3.5. Review/approve the TEI/ Non-TEI/formal letter of compliance.	None	8 hours	*Assistant Secretary or Undersecretary* Revenue Operations Group
	3.6. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	*Administrative Assistant* ROG
4. Receive email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1. Transmit the approved TEI/Non-TEI/formal letter of compliance and supporting documents to CRMD for release.	None	8 hours 12 minutes	*Administrative Officer* CRMD
	4.2. Prepare the approved TEI / Non-TEI / formal letter of compliance for release.			
	4.3. A system-generated email notice will be sent to the applicant confirming the release / delivery of either the following: **4.3a.** Deliver to Bureau of Customs (BOC) for the release of TEI / Non-TEI. **4.3b.** Deliver to the consignee's postal for the release of the formal letter for compliance. 4.4 A system-generated email notice will be sent to the applicant confirming			

	the release / delivery of TEI / Non-TEI / formal letter of compliance.			
5. Receive email notification confirming that the result of the application has been released/delivered to either the following:	None	None	None	None
	TOTAL:	**None**	**4 working days 3 hours 42 minutes**	

b. Section 1 of P.D. 292 (Defining the Status of, and Authorizing the Grant of Tax Exemption and other Privileges to the Aquaculture Department of the Southeast Asian Fisheries Development Center in the Philippines) Goods for official and personal use of SEAFDEC aquaculture department and its foreign personnel	
Office or Division:	Revenue Office (RO) – Internal Revenue Division (IRD)| Central Records Management Division (CRMD)
Classification:	Complex
Type of Transaction:	G2G- Government-to-Government
Who may avail:	Southeast Asian Fisheries Development Center in the Philippines

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS) **ORIGINAL COPY:** 1. Completely filled–out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative) **PHOTOCOPY:** 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable)	- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping Company - Shipper from country of origin

Client Steps	Agency Action	Fees to be paid	Processing Time	Person Responsible
***A.* Checklisting** 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form. **1.1a** Assess and encode the required entries in the e-TES^{Lite} and generate the application number and print the order. **1.1b** Return the application documents to the applicant **if incomplete.**	None	None	*Officer of the Day* *Tax Specialist* RO

B. Filing 1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.	1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form.	None	1 hour	*Administrative Officer* CRMD
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 Assign the application to respective RO Divisions.			
	2.2 Route the application to the designated IRD Administrative Assistant.			
	2.3. Assign application to Action Officer.	None	30 minutes	*Division Chief* RO-IRD

	2.4 Evaluate the application and its supporting documents. **2.4a If application is sufficient**, proceed to agency action no. 3.1 **2.4b If application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	*Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)* RO-IRD
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection..	None	4 hours	*Division Chief* RO-IRD
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director III* Revenue Office
	3.4. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	4 hours	*Director IV* Revenue Office

	3.5 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	1 hour	*Administrative Assistant* RO-IRD
4. Receive email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.	None	8 hours 12 minutes	*Administrative Officer* CRMD
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release.			
	4.3 Release/deliver the approved TEI / Non-TEI / formal letter of compliance through the following: **4.3a** Deliver to the Bureau of Customs (BOC) if releasing TEI / Non-TEI **4.3b** Deliver it to the consignee's postal mail If releasing the formal letter for compliance 4.4 A system-generated email notice will be sent to the applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance	None		

5. Receive email notification confirming that the result of the application has been released/delivered to either the following:		None	None	None
	TOTAL:	**None**	**3 working days 6 hours 42 minutes**	

c. Section 1 of P.D. 1171 (Providing Certain Tax Exemptions to the Southeast Asian Regional Center for Graduate Study and Research in Agriculture and for Other Purposes) Goods for official and personal use of Southeast Asian Regional Center for Graduate Study and Research in Agriculture.	
Office or Division:	Revenue Office (RO) – Internal Revenue Division (IRD) | Central Records Management Division (CRMD)
Classification:	Complex
Type of Transaction:	G2G- Government-to-Government
Who may avail:	Southeast Asian Regional Center for Graduate Study and Research in Agriculture

CHECKLIST OF REQUIREMENTS	**WHERE TO SECURE**
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS) **ORIGINAL COPY:** **1.** Completely filled–out DOF-RO Form No. 91 **2.** Notarized Affidavit of End-Use **3.** Authorization letter (if authorized representative) **PHOTOCOPY:** **4.** Import Bill of Lading/AWB **5.** Commercial Invoice (Packing List, if applicable)	- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping Company - Shipper from country of origin

Client Steps	**Agency Action**	**Fees to be paid**	**Processing Time**	**Person Responsible**
A. Filing 1. File the application with complete set of documentary requirements at the CRMD.	1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form.	None	1 hour	*Administrative Officer* CRMD
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the			

	receipt of the application			
2. Receive email notice of acceptance of the application.	2.1 Assign the application to respective RO Divisions.			
	2.2 Route the application to the designated IRD Administrative Assistant.			
	2.3 Assign application to Action Officer.	None	30 minutes	*Division Chief* Internal Revenue Division
	2.4 3 Evaluate the application and its supporting documents. **2.3a If application is sufficient**, proceed to agency action no. 3.1 **2.3b If application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	*Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)* RO-IRD
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Division Chief* RO-IRD

	3.3 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director III* RO
	3.5 Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	*Director IV* RO
	3.5. Review/approve the TEI/ Non-TEI/formal letter of compliance.	None	8 hours	*Assistant Secretary or Undersecretary* Revenue Operations Group
	3.6. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	*Administrative Assistant* ROG
4. Receive email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1. Transmit the approved TEI/Non-TEI/formal letter of compliance and supporting documents to CRMD for release.	None	8 hours 12 minutes	*Administrative Officer* CRMD
	4.2. Prepare the approved TEI / Non-TEI / formal letter of compliance for release.			
	4.3. A system-generated email notice will be sent to the applicant confirming the release / delivery of either the following: **4.3a.** Deliver to Bureau of Customs			

	(BOC) for the release of TEI / Non-TEI. **4.3b.** Deliver to the consignee's postal for the release of the formal letter for compliance. 4.4 A system-generated email notice will be sent to the applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance.			
5. Receive email notification confirming that the result of the application has been released/delivered to either the following:	None	None	None	None
	TOTAL:	**None**	**4 working days 3 hours 42 minutes**	

d. Sec. 2 of P.D. 1362 (Allowing Radio Broadcasting and Television Stations to Import Radio or Television Equipment, Spare Parts and Allied Technical and Program Materials, x x x Subject to Certain Conditions) Radio or television equipment, spare parts and allied technical and program materials of radio broadcasting, cable and television stations	
Office or Division:	Revenue Office (RO) – Internal Revenue Division (IRD) | Revenue Operations Group (ROG) | Central Records Management Division (CRMD)
Classification:	Complex
Type of Transaction:	G2B - Government-to-Business
Who may avail:	Radio Broadcasting Cable and Television Stations

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS) **ORIGINAL COPY:** 1. Completely filled–out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use 3. Authorization Letter (if authorized representative)	- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template
PHOTOCOPY: 4. Import Bill of Lading/AWB 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	- Shipping Company - Shipper from country of origin - Bureau of Customs and Philippine Information Agency/Kapisanan ng mga Broadkaster ng Pilipinas - Applicant/Requesting party - National Economic and Development Authority - National Telecommunications Commission

Client Steps	Agency Action	Fees to be paid	Processing Time	Person Responsible
***A.* Checklisting** 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form. **1.1a** Assess and encode the required	None	None	*Officer of the Day* *Tax Specialist* RO

	entries in the e-TES[Lite] and generate the application number and print the order. **1.1b** Return the application documents to the applicant **if incomplete.**			
B. Filing 1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.	1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form.	None	1 hour	*Administrative Officer* CRMD
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 Assign the application to respective RO Divisions.			
	2.2 Route the application to the designated IRD Administrative Assistant.			
	2.3. Assign application to Action Officer.	None	30 minutes	*Division Chief* RO-IRD

	2.4 Evaluate the application and its supporting documents. **2.4a If application is sufficient**, proceed to agency action no. 3.1 **2.4b If application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	*Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)* RO-IRD
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection..	None	4 hours	*Division Chief* RO-IRD
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director III* Revenue Office
	3.4. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	4 hours	*Director IV* Revenue Office

	3.5. Review/approve the TEI/ Non-TEI/formal letter of compliance.	None	8 hours	*Assistant Secretary or Undersecretary* Revenue Operations Group
	3.6. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	*Administrative Assistant* ROG
4. Receive email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1. Transmit the approved TEI/Non-TEI/formal letter of compliance and supporting documents to CRMD for release.	None	8 hours 12 minutes	*Administrative Officer* CRMD
	4.2. Prepare the approved TEI / Non-TEI / formal letter of compliance for release.			
	4.3. A system-generated email notice will be sent to the applicant confirming the release / delivery of either the following: **4.3a.** Deliver to Bureau of Customs (BOC) for the release of TEI / Non-TEI. **4.3b.** Deliver to the consignee's postal for the release of the formal letter for compliance. 4.4 A system-generated email notice will be sent to the applicant confirming the release / delivery			

	of TEI / Non-TEI / formal letter of compliance.			
5. Receive email notification confirming that the result of the application has been released/delivered to either the following:	None	None	None	None
	TOTAL:	**None**	**4 working days 3 hours 42 minutes**	

e. Article 5(1), (4) and 9(4)(e) of P.D. 1620 (Granting to the International Rice Research Institute the Status, Prerogatives, Privileges and Immunities of an International Organization) Official goods, personal and household effects of International Rice Research Institute, its non-Filipino personnel.	
Office or Division:	Revenue Office (RO) – Internal Revenue Division (IRD) | Central Records Management Division (CRMD)
Classification:	Complex
Type of Transaction:	G2G - Government-to-Government
Who may avail:	International Rice Research Institute

CHECKLIST OF REQUIREMENTS	**WHERE TO SECURE**
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS) **ORIGINAL COPY:** 1. Completely filled–out DOF-RO Form No. 91	- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template
PHOTOCOPY: 2. DFA Recommendation 3. Import Bill of Lading/AWB 4. Commercial Invoice (Packing List, if applicable) 5. Letter request from IRRI	- Department of Foreign Affairs - Shipping Company - Shipper from country of origin - IRRI

Client Steps	**Agency Action**	**Fees to be paid**	**Processing Time**	**Person Responsible**
A. Filing 1. File the application with complete set of documentary requirements at the CRMD.	1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form.	None	1 hour	*Administrative Officer* CRMD
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the			

	receipt of the application			
2. Receive email notice of acceptance of the application.	2.1 Assign the application to respective RO Divisions.			
	2.2 Route the application to the designated IRD Administrative Assistant.			
	2.3 Assign application to Action Officer.	None	30 minutes	*Division Chief* Internal Revenue Division
	2.4 3 Evaluate the application and its supporting documents. **2.3a If application is sufficient**, proceed to agency action no. 3.1 **2.3b If application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	*Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)* RO-IRD
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Division Chief* RO-IRD

	3.3 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director III* RO
	3.5 Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	*Director IV* RO
	3.5 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	1 hour	*Administrative Assistant* RO-IRD
4. Receive email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.	None	8 hours 12 minutes	*Administrative Officer* CRMD
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release.			
	4.3 Release/deliver the approved TEI / Non-TEI / formal letter of compliance through the following: **4.3a** Deliver to the Bureau of Customs (BOC) if releasing TEI / Non-TEI **4.3b** Deliver it to the consignee's postal mail If releasing the formal letter for compliance			

	4.4 A system-generated email notice will be sent to the applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance			
5. Receive email notification confirming that the result of the application has been released/delivered.		None		
	TOTAL:	**None**	**3 working days 6 hours 42 minutes**	

f. Section 1 of R.A. 3676 (An Act Exempting the Ramon Magsaysay Award Foundation from the Payment of Taxes and Fees, Whether National or Local, as well as Constructions, Gifts and Donations Given Thereto) Goods of the Ramon Magsaysay Award Foundation	
Office or Division:	Revenue Office (RO) – Internal Revenue Division (IRD) | Revenue Operations Group (ROG) | Central Records Management Division (CRMD)
Classification:	Complex
Type of Transaction:	G2B - Government-to-Business
Who may avail:	Radio Broadcasting Cable and Television Stations

CHECKLIST OF REQUIREMENTS	**WHERE TO SECURE**
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS) **ORIGINAL COPY:** 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative) **PHOTOCOPY:** 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable)	- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping Company - Shipper from country of origin

Client Steps	**Agency Action**	**Fees to be paid**	**Processing Time**	**Person Responsible**
***A.* Checklisting** 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form. **1.1a** Assess and encode the required entries in the e-TES[Lite] and generate the application number and print the order. **1.1b** Return the application documents to the applicant **if incomplete.**	None	None	*Officer of the Day* *Tax Specialist* RO

B. Filing 1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.	1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form.	None	1 hour	*Administrative Officer* CRMD
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 Assign the application to respective RO Divisions.			
	2.2 Route the application to the designated IRD Administrative Assistant.			
	2.3. Assign application to Action Officer.	None	30 minutes	*Division Chief* RO-IRD
	2.4 Evaluate the application and its supporting documents. **2.4a If application is sufficient**, proceed to agency action no. 3.1 **2.4b If application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days,	None	4 hours	*Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)* RO-IRD

	otherwise, a formal letter of compliance will be issued.			
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection..	None	4 hours	*Division Chief* RO-IRD
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director III* Revenue Office
	3.4. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	4 hours	*Director IV* Revenue Office
	3.5. Review/approve the TEI/ Non-TEI/formal letter of compliance.	None	8 hours	*Assistant Secretary or Undersecretary* Revenue Operations Group
	3.6. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	*Administrative Assistant* ROG
4. Receive email that the application has been processed by the Revenue Office	4.1. Transmit the approved TEI/Non-TEI/formal letter of compliance and	None	8 hours 12 minutes	*Administrative Officer* CRMD

and will be forwarded to CRMD for release.	supporting documents to CRMD for release. 4.2. Prepare the approved TEI / Non-TEI / formal letter of compliance for release. 4.3. A system-generated email notice will be sent to the applicant confirming the release / delivery of either the following: **4.3a.** Deliver to Bureau of Customs (BOC) for the release of TEI / Non-TEI. **4.3b.** Deliver to the consignee's postal for the release of the formal letter for compliance. 4.4 A system-generated email notice will be sent to the applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance.			
5. Receive email notification confirming that the result of the application has been released/delivered to either the following:	None	None	None	None
	TOTAL:	**None**	**4 working days 3 hours 42 minutes**	

g. Section 242 of P.D. 442, (Labor Code of the Philippines), as amended by Section 17 of R.A. 6715 Goods received by legitimate labor organizations from fraternal and similar organizations	
Office or Division:	Revenue Office (RO) – Internal Revenue Division (IRD) | Revenue Operations Group (ROG) | Central Records Management Division (CRMD)
Classification:	Complex
Type of Transaction:	G2B - Government-to-Business
Who may avail:	Labor Organizations

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS) **ORIGINAL COPY:** 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative) 4. Recommendation from DOLE **PHOTOCOPY:** 5. Import Bill of Lading/AWB 6. Commercial Invoice (Packing List, if applicable) 7. Authenticated/Apostilled Deed of Donation 8. Notarized Deed of Acceptance	- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template -Department of Labor and Employment - Shipping Company - Shipper from country of origin - Donor - Donee

Client Steps	Agency Action	Fees to be paid	Processing Time	Person Responsible
***A.* Checklisting** 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form. **1.1a** Assess and encode the required entries in the e-TES[Lite] and generate the application number and print the order. **1.1b** Return the application documents	None	None	*Officer of the Day Tax Specialist* RO

	to the applicant **if incomplete.**			
B. Filing 1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.	1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form.	None	1 hour	*Administrative Officer* CRMD
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 Assign the application to respective RO Divisions.			
	2.2 Route the application to the designated IRD Administrative Assistant.			
	2.3. Assign application to Action Officer.	None	30 minutes	*Division Chief* RO-IRD

	2.4 Evaluate the application and its supporting documents. **2.4a If application is sufficient**, proceed to agency action no. 3.1 **2.4b If application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	*Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)* RO-IRD
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection..	None	4 hours	*Division Chief* RO-IRD
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director III* Revenue Office
	3.4. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	4 hours	*Director IV* Revenue Office

	3.5. Review/approve the TEI/ Non-TEI/formal letter of compliance.	None	8 hours	*Assistant Secretary or Undersecretary* Revenue Operations Group
	3.6. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	*Administrative Assistant* ROG
4. Receive email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1. Transmit the approved TEI/Non-TEI/formal letter of compliance and supporting documents to CRMD for release.	None	8 hours 12 minutes	*Administrative Officer* CRMD
	4.2. Prepare the approved TEI / Non-TEI / formal letter of compliance for release.			
	4.3. A system-generated email notice will be sent to the applicant confirming the release / delivery of either the following: **4.3a.** Deliver to Bureau of Customs (BOC) for the release of TEI / Non-TEI. **4.3b.** Deliver to the consignee's postal for the release of the formal letter for compliance. 4.4 A system-generated email notice			

	will be sent to the applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance.			
5. Receive email notification confirming that the result of the application has been released/delivered to either the following:	None	None	None	None
	TOTAL:	**None**	**4 working days 3 hours 42 minutes**	

h. Section 8(d) of R.A. 7278, (An Act to Create a Public Corporation to be Known as the Boy Scouts of the Philippines), as amended by Section 86(d) of R.A. 10963 (TRAIN Law) Goods donated to the Boy Scouts of the Philippines	
Office or Division:	Revenue Office (RO) – Internal Revenue Division (IRD) | Revenue Operations Group (ROG) | Central Records Management Division (CRMD)
Classification:	Complex
Type of Transaction:	G2B - Government-to-Business
Who may avail:	Boy Scouts of the Philippines

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS) **ORIGINAL COPY:** 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative) **PHOTOCOPY:** 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. Authenticated/Apostilled Deed of Donation 7. Notarized Deed of Acceptance	- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping Company - Shipper from country of origin - Donor - Donee

Client Steps	Agency Action	Fees to be paid	Processing Time	Person Responsible
***A.* Checklisting** 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form. **1.1a** Assess and encode the required entries in the e-TES[Lite] and generate the application number and print the order. **1.1b** Return the application documents to the applicant **if incomplete.**	None	None	*Officer of the Day* *Tax Specialist* RO

B. Filing 1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.	1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form.	None	1 hour	*Administrative Officer* CRMD
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 Assign the application to respective RO Divisions.			
	2.2 Route the application to the designated IRD Administrative Assistant.			
	2.3. Assign application to Action Officer.	None	30 minutes	*Division Chief* RO-IRD
	2.4 Evaluate the application and its supporting documents. **2.4a If application is sufficient**, proceed to agency action no. 3.1 **2.4b If application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days,	None	4 hours	*Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)* RO-IRD

	otherwise, a formal letter of compliance will be issued.			
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection..	None	4 hours	*Division Chief* RO-IRD
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director III* Revenue Office
	3.4. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	4 hours	*Director IV* Revenue Office
	3.5. Review/approve the TEI/ Non-TEI/formal letter of compliance.	None	8 hours	*Assistant Secretary or Undersecretary* Revenue Operations Group
	3.6. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	*Administrative Assistant* ROG
4. Receive email that the application has been processed by the Revenue Office	4.1. Transmit the approved TEI/Non-TEI/formal letter of compliance and	None	8 hours 12 minutes	*Administrative Officer* CRMD

and will be forwarded to CRMD for release.	supporting documents to CRMD for release. 4.2. Prepare the approved TEI / Non-TEI / formal letter of compliance for release. 4.3. A system-generated email notice will be sent to the applicant confirming the release / delivery of either the following: **4.3a.** Deliver to Bureau of Customs (BOC) for the release of TEI / Non-TEI. **4.3b.** Deliver to the consignee's postal for the release of the formal letter for compliance. 4.4 A system-generated email notice will be sent to the applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance.			
5. Receive email notification confirming that the result of the application has been released/delivered to either the following:	None	None	None	None
	TOTAL:	**None**	**4 working days 3 hours 42 minutes**	

i. 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) Goods of Filipino inventors for the development and commercialization of technologies	
Office or Division:	Revenue Office (RO) – Internal Revenue Division (IRD) | Revenue Operations Group (ROG) | Central Records Management Division (CRMD)
Classification:	Complex
Type of Transaction:	G2B - Government-to-Business
Who may avail:	Filipino Inventors

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS) **ORIGINAL COPY:** 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative) 4. DOST recommendation **PHOTOCOPY:** 5. Import Bill of Lading/AWB 6. Commercial Invoice (Packing List, if applicable) 7. BOI certification of non-availability	- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Department of Science and Technology - Shipping Company - Shipper from country of origin - Board of Investments

Client Steps	Agency Action	Fees to be paid	Processing Time	Person Responsible
***A.* Checklisting** 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form. **1.1a** Assess and encode the required entries in the e-TES[Lite] and generate the application number and print the order. **1.1b** Return the application documents to the applicant **if incomplete.**	None	None	*Officer of the Day* *Tax Specialist* RO

B. Filing 1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.	1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form.	None	1 hour	*Administrative Officer* CRMD
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 Assign the application to respective RO Divisions.			
	2.2 Route the application to the designated IRD Administrative Assistant.			
	2.3. Assign application to Action Officer.	None	30 minutes	*Division Chief* RO-IRD
	2.4 Evaluate the application and its supporting documents. **2.4a If application is sufficient**, proceed to agency action no. 3.1 **2.4b If application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days,	None	4 hours	*Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)* RO-IRD

	otherwise, a formal letter of compliance will be issued.			
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection..	None	4 hours	*Division Chief* RO-IRD
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director III* Revenue Office
	3.4. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	4 hours	*Director IV* Revenue Office
	3.5. Review/approve the TEI/ Non-TEI/formal letter of compliance.	None	8 hours	*Assistant Secretary or Undersecretary* Revenue Operations Group
	3.6. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	*Administrative Assistant* ROG

4. Receive email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1. Transmit the approved TEI/Non-TEI/formal letter of compliance and supporting documents to CRMD for release. 4.2. Prepare the approved TEI / Non-TEI / formal letter of compliance for release. 4.3. A system-generated email notice will be sent to the applicant confirming the release / delivery of either the following: **4.3a.** Deliver to Bureau of Customs (BOC) for the release of TEI / Non-TEI. **4.3b.** Deliver to the consignee's postal for the release of the formal letter for compliance. 4.4 A system-generated email notice will be sent to the applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance.	None	8 hours 12 minutes	*Administrative Officer* CRMD
5. Receive email notification confirming that the result of the application has been released/delivered to either the following:	None	None	None	None
	TOTAL:	**None**	**4 working days 3 hours 42 minutes**	

j. Section 18 of R.A. 7686 (The Dual Tech Training System Act of 1994) Essential equipment, apparatus and materials of government dual training educational institutions accredited by the Technical Education and Skills Development Authority (TESDA)	
Office or Division:	Revenue Office (RO) – Internal Revenue Division (IRD) | Revenue Operations Group (ROG) | Central Records Management Division (CRMD)
Classification:	Complex
Type of Transaction:	G2B - Government-to-Government
Who may avail:	Dual Training Private Educational Institutions

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS) **ORIGINAL COPY:** 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative) 4. TESDA recommendation **PHOTOCOPY:** 5. Import Bill of Lading/AWB 6. Commercial Invoice (Packing List, if applicable) 7. BOI Certification of non-availability	- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Technical Education and Skills Development Authority - Shipping Company - Shipper from country of origin - Board of Investments

Client Steps	Agency Action	Fees to be paid	Processing Time	Person Responsible
***A.* Checklisting** 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form. **1.1a** Assess and encode the required entries in the e-TES[Lite] and generate the application number. **1.1b** Return the application documents to the applicant **if incomplete.**	None	None	*Officer of the Day* *Tax Specialist* RO

B. Filing 1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.	1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form.	None	1 hour	*Administrative Officer* CRMD
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 Assign the application to respective RO Divisions.			
	2.2 Route the application to the designated IRD Administrative Assistant.			
	2.3. Assign application to Action Officer.	None	30 minutes	*Division Chief* RO-IRD
	2.4 Evaluate the application and its supporting documents. **2.4a If application is sufficient**, proceed to agency action no. 3.1 **2.4b If application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days,	None	4 hours	*Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)* RO-IRD

	otherwise, a formal letter of compliance will be issued.			
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection..	None	4 hours	*Division Chief* RO-IRD
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director III* Revenue Office
	3.4. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	4 hours	*Director IV* Revenue Office
	3.5. Review/approve the TEI/ Non-TEI/formal letter of compliance.	None	8 hours	*Assistant Secretary or Undersecretary* Revenue Operations Group
	3.6. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	*Administrative Assistant* ROG
4. Receive email that the application has been processed by the Revenue Office	4.1. Transmit the approved TEI/Non-TEI/formal letter of compliance and	None	8 hours 12 minutes	*Administrative Officer* CRMD

and will be forwarded to CRMD for release.	supporting documents to CRMD for release. 4.2. Prepare the approved TEI / Non-TEI / formal letter of compliance for release. 4.3. A system-generated email notice will be sent to the applicant confirming the release / delivery of either the following: **4.3a.** Deliver to Bureau of Customs (BOC) for the release of TEI / Non-TEI. **4.3b.** Deliver to the consignee's postal for the release of the formal letter for compliance. 4.4 A system-generated email notice will be sent to the applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance.			
5. Receive email notification confirming that the result of the application has been released/delivered to either the following:	None	None	None	None
	TOTAL:	**None**	**4 working days 3 hours 42 minutes**	

k. Section 18 of R.A. 7686 (The Dual Tech Training System Act of 1994) Essential equipment, apparatus and materials of government dual training educational institutions accredited by the Technical Education and Skills Development Authority (TESDA)	
Office or Division:	Revenue Office (RO) – Internal Revenue Division (IRD) | Revenue Operations Group (ROG) | Central Records Management Division (CRMD)
Classification:	Complex
Type of Transaction:	G2B - Government-to-Business
Who may avail:	Dual Training Private Educational Institutions

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS) **ORIGINAL COPY:** 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative) 4. TESDA recommendation **PHOTOCOPY:** 5. Import Bill of Lading/AWB 6. Commercial Invoice (Packing List, if applicable) 7. BOI Certification of non-availability 8. Copy of Charter or SEC Registration	- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template -Technical Education and Skills Development Authority - Shipping Company - Shipper from country of origin - Board of Investments - Applicant/Requesting party or Securities and Exchange Commission

Client Steps	Agency Action	Fees to be paid	Processing Time	Person Responsible
***A.* Checklisting** 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form. **1.1a** Assess and encode the required entries in the e-TES[Lite] and generate the application number. **1.1b** Return the application documents to the applicant **if incomplete.**	None	None	*Officer of the Day* *Tax Specialist* RO

B. Filing 1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.	1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form.	None	1 hour	*Administrative Officer* CRMD
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 Assign the application to respective RO Divisions.			
	2.2 Route the application to the designated IRD Administrative Assistant.			
	2.3. Assign application to Action Officer.	None	30 minutes	*Division Chief* RO-IRD

	2.4 Evaluate the application and its supporting documents. **2.4a If application is sufficient**, proceed to agency action no. 3.1 **2.4b If application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	*Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)* RO-IRD
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection..	None	4 hours	*Division Chief* RO-IRD
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director III* Revenue Office
	3.4. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	4 hours	*Director IV* Revenue Office

	3.5. Review/approve the TEI/ Non-TEI/formal letter of compliance.	None	8 hours	*Assistant Secretary or Undersecretary* Revenue Operations Group
	3.6. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	*Administrative Assistant* ROG
4. Receive email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1. Transmit the approved TEI/Non-TEI/formal letter of compliance and supporting documents to CRMD for release.	None	8 hours 12 minutes	*Administrative Officer* CRMD
	4.2. Prepare the approved TEI / Non-TEI / formal letter of compliance for release.			
	4.3. A system-generated email notice will be sent to the applicant confirming the release / delivery of either the following: **4.3a.** Deliver to Bureau of Customs (BOC) for the release of TEI / Non-TEI. **4.3b.** Deliver to the consignee's postal for the release of the formal letter for compliance. 4.4 A system-generated email notice will be sent to the			

	applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance.			
5. Receive email notification confirming that the result of the application has been released/delivered to either the following:	None	None	None	None
	TOTAL:	**None**	**4 working days 3 hours 42 minutes**	

l. Section 9 of R.A. 9511 (An Act Granting the National Grid Corporation of the Philippines a Franchise, x x x), as amended by Section 86(bbb) of RA No. 10963 (TRAIN Law) Equipment, machinery, spare parts and supplies of the National Grid Corporation of the Philippines (NGCP)	
Office or Division:	Revenue Office (RO) – Internal Revenue Division (IRD) | Revenue Operations Group (ROG) | Central Records Management Division (CRMD)
Classification:	Complex
Type of Transaction:	G2B - Government-to-Business
Who may avail:	National Grid Corporation of the Philippines

CHECKLIST OF REQUIREMENTS	**WHERE TO SECURE**
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS) **ORIGINAL COPY:** 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative) **PHOTOCOPY:** 4. Import Bill of Lading/AWB 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	- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping Company - Shipper from country of origin - Applicant/Requesting party - National Telecommunications Commission

Client Steps	**Agency Action**	**Fees to be paid**	**Processing Time**	**Person Responsible**
***A.* Checklisting** 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form. **1.1a** Assess and encode the required entries in the e-TES[Lite] and generate the application number. **1.1b** Return the application documents	None	None	*Officer of the Day* *Tax Specialist* RO

	to the applicant **if incomplete.**			
B. Filing 1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.	1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form.	None	1 hour	*Administrative Officer* CRMD
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 Assign the application to respective RO Divisions.			
	2.2 Route the application to the designated IRD Administrative Assistant.			
	2.3. Assign application to Action Officer.	None	30 minutes	*Division Chief* RO-IRD

	2.4 Evaluate the application and its supporting documents. **2.4a If application is sufficient**, proceed to agency action no. 3.1 **2.4b If application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	*Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)* RO-IRD
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection..	None	4 hours	*Division Chief* RO-IRD
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director III* Revenue Office
	3.4. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	4 hours	*Director IV* Revenue Office

	3.5. Review/approve the TEI/ Non-TEI/formal letter of compliance.	None	8 hours	*Assistant Secretary or Undersecretary* Revenue Operations Group
	3.6. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	*Administrative Assistant* ROG
4. Receive email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1. Transmit the approved TEI/Non-TEI/formal letter of compliance and supporting documents to CRMD for release.	None	8 hours 12 minutes	*Administrative Officer* CRMD
	4.2. Prepare the approved TEI / Non-TEI / formal letter of compliance for release.			
	4.3. A system-generated email notice will be sent to the applicant confirming the release / delivery of either the following: **4.3a.** Deliver to Bureau of Customs (BOC) for the release of TEI / Non-TEI. **4.3b.** Deliver to the consignee's postal for the release of the formal letter for compliance. 4.4 A system-generated email notice will be sent to the			

	applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance.			
5. Receive email notification confirming that the result of the application has been released/delivered to either the following:	None	None	None	None
	TOTAL:	**None**	**4 working days 3 hours 42 minutes**	

m. Article 61 of R.A. 9520 (Philippine Cooperative Code of 2008) *Machineries, equipment, and spare parts of Cooperative Development Authority (CDA) registered cooperatives*	
Office or Division:	Revenue Office (RO) – Internal Revenue Division (IRD) | Revenue Operations Group (ROG) | Central Records Management Division (CRMD)
Classification:	Complex
Type of Transaction:	G2B - Government-to-Business
Who may avail:	CDA Registered Cooperatives

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS) **ORIGINAL COPY:** 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative) 4. CDA recommendation **PHOTOCOPY:** 5. Import Bill of Lading/AWB 6. Commercial Invoice (Packing List, if applicable) 7. BOI Certification of non-availability 8. Articles of Cooperation and By-Laws 9. Latest Audited Financial Statement	 - Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Cooperative Development Authority - Shipping Company - Shipper from country of origin - Board of Investments (BOI) - Applicant/Requesting party - Applicant/Requesting Party

Client Steps	Agency Action	Fees to be paid	Processing Time	Person Responsible
***A.* Checklisting** 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form. **1.1a** Assess and encode the required entries in the e-TES[Lite] and generate the application number. **1.1b** Return the application documents to the applicant **if incomplete.**	None	None	*Officer of the Day* *Tax Specialist* RO

B. Filing 1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.	1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form.	None	1 hour	*Administrative Officer* CRMD
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 Assign the application to respective RO Divisions.			
	2.2 Route the application to the designated IRD Administrative Assistant.			
	2.3. Assign application to Action Officer.	None	30 minutes	*Division Chief* RO-IRD

	2.4 Evaluate the application and its supporting documents. **2.4a If application is sufficient**, proceed to agency action no. 3.1 **2.4b If application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	*Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)* RO-IRD
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection..	None	4 hours	*Division Chief* RO-IRD
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director III* Revenue Office
	3.4. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	4 hours	*Director IV* Revenue Office

	3.5. Review/approve the TEI/ Non-TEI/formal letter of compliance.	None	8 hours	*Assistant Secretary or Undersecretary* Revenue Operations Group
	3.6. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	*Administrative Assistant* ROG
4. Receive email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1. Transmit the approved TEI/Non-TEI/formal letter of compliance and supporting documents to CRMD for release.	None	8 hours 12 minutes	*Administrative Officer* CRMD
	4.2. Prepare the approved TEI / Non-TEI / formal letter of compliance for release.			
	4.3. A system-generated email notice will be sent to the applicant confirming the release / delivery of either the following: **4.3a.** Deliver to Bureau of Customs (BOC) for the release of TEI / Non-TEI. **4.3b.** Deliver to the consignee's postal for the release of the formal letter for compliance. 4.4 A system-generated email notice will be sent to the			

	applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance.			
5. Receive email notification confirming that the result of the application has been released/delivered to either the following:	None	None	None	None
	TOTAL:	**None**	**4 working days 3 hours 42 minutes**	

n. Section 5(c) of R.A. 10072 (The Philippine Red Cross Act of 2009) Goods of the Philippine Red Cross (PRC)				
Office or Division:	Revenue Office (RO) – Internal Revenue Division (IRD) | Central Records Management Division (CRMD)			
Classification:	Complex			
Type of Transaction:	G2B - Government-to-Business			
Who may avail:	Philippine Red Cross			
CHECKLIST OF REQUIREMENTS		**WHERE TO SECURE**		
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS) **ORIGINAL COPY:** 1. Completely filled–out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative) **PHOTOCOPY:** 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable)		- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping Company - Shipper from country of origin		
Client Steps	**Agency Action**	**Fees to be paid**	**Processing Time**	**Person Responsible**
***A.* Checklisting** 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form. **1.1a** Assess and encode the required entries in the e-TES[Lite] and generate the application number. **1.1b** Return the application documents to the applicant **if incomplete.**	None	None	*Officer of the Day* *Tax Specialist* RO
B. Filing 1. File the application documents, together	1.1 Receive the application with	None	1 hour	*Administrative Officer*

with the accomplished checklist form and official receipt, at the CRMD.	complete set of documentary requirements, together with the accomplished checklist form.			CRMD
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 Assign the application to respective RO Divisions.			
	2.2 Route the application to the designated IRD Administrative Assistant.			
	2.3. Assign application to Action Officer.	None	30 minutes	*Division Chief* RO-IRD
	2.4 Evaluate the application and its supporting documents. **2.4a If application is sufficient**, proceed to agency action no. 3.1 **2.4b If application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	*Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)* RO-IRD

3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection..	None	4 hours	*Division Chief* RO-IRD
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director III* Revenue Office
	3.4. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	4 hours	*Director IV* Revenue Office
	3.5 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	1 hour	*Administrative Assistant* RO-IRD
4. Receive email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.	None	8 hours 12 minutes	*Administrative Officer* pscvCRMD
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release.			

	4.3 Release/deliver the approved TEI / Non-TEI / formal letter of compliance through the following: **4.3a** Deliver to the Bureau of Customs (BOC) if releasing TEI / Non-TEI **4.3b** Deliver it to the consignee's postal mail If releasing the formal letter for compliance 4.4 A system-generated email notice will be sent to the applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance	None		
5. Receive email notification confirming that the result of the application has been released/delivered to either the following:		None	None	None
	TOTAL:	**None**	**3 working days 6 hours 42 minutes**	

o. Section 11 (b) and (c) of R.A. 10073 (GSP Charter of 2009) Goods purchased by or donated to the Girl Scouts of the Philippines (GSP)	
Office or Division:	Revenue Office (RO) – Internal Revenue Division (IRD) | Revenue Operations Group (ROG) | Central Records Management Division (CRMD)
Classification:	Complex
Type of Transaction:	G2B - Government-to-Business
Who may avail:	Girl Scouts of the Philippines

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS) **ORIGINAL COPY:** 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative) **PHOTOCOPY:** 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. Authenticated/Apostilled Deed of Donation (if donation) 7. Notarized Deed of Acceptance	- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping Company - Shipper from country of origin - Donor - Donee

Client Steps	Agency Action	Fees to be paid	Processing Time	Person Responsible
***A.* Checklisting** 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form. **1.1a** Assess and encode the required entries in the e-TES[Lite] and generate the application number and print the order. **1.1b** Return the application documents to the applicant **if incomplete.**	None	None	*Officer of the Day* *Tax Specialist* RO

B. Filing 1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.	1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form.	None	1 hour	*Administrative Officer* CRMD
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 Assign the application to respective RO Divisions.			
	2.2 Route the application to the designated IRD Administrative Assistant.			
	2.3. Assign application to Action Officer.	None	30 minutes	*Division Chief* RO-IRD
	2.4 Evaluate the application and its supporting documents. **2.4a If application is sufficient**, proceed to agency action no. 3.1 **2.4b If application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days,	None	4 hours	*Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)* RO-IRD

	otherwise, a formal letter of compliance will be issued.			
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Division Chief* RO-IRD
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director III* Revenue Office
	3.4. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	4 hours	*Director IV* Revenue Office
	3.5. Review/approve the TEI/ Non-TEI/formal letter of compliance.	None	8 hours	*Assistant Secretary or Undersecretary* Revenue Operations Group
	3.6. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	*Administrative Assistant* ROG
4. Receive email that the application has been processed by the Revenue Office	4.1. Transmit the approved TEI/Non-TEI/formal letter of compliance and	None	8 hours 12 minutes	*Administrative Officer* CRMD

and will be forwarded to CRMD for release.	supporting documents to CRMD for release. 4.2. Prepare the approved TEI / Non-TEI / formal letter of compliance for release. 4.3. A system-generated email notice will be sent to the applicant confirming the release / delivery of either the following: **4.3a.** Deliver to Bureau of Customs (BOC) for the release of TEI / Non-TEI. **4.3b.** Deliver to the consignee's postal for the release of the formal letter for compliance. 4.4 A system-generated email notice will be sent to the applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance.			
5. Receive email notification confirming that the result of the application has been released/delivered to either the following:	None	None	None	None
	TOTAL:	**None**	**4 working days 3 hours 42 minutes**	

6. Granting of Tax Exemption on Foreign Donations

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

Office or Division:	Revenue Office (RO) – Internal Revenue Division (IRD) | Revenue Operations Group (ROG) | Central Records Management Division (CRMD)
Classification:	Complex
Type of Transaction:	G2B - Government-to-Government G2B - Government-to-Business
Who may avail:	Government agencies, public and private hospitals, non-profit religious or charitable institutions and business entities.

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS) **ORIGINAL COPY:** 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative) 4. NEDA endorsement **PHOTOCOPY:** 5. Import Bill of Lading/AWB 6. Commercial or Non-Commercial Invoice (e.g. Proforma Invoice, Consignment Invoice, if available) or equivalent document (Statement of Value Invoice). 7. Authenticated/Apostilled Deed of Donation, if donation 8. Deed of Acceptance	- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - National Economic and Development Authority - Shipping Company - Shipper from country of origin - Donor - Donee

Client Steps	Agency Action	Fees to be paid	Processing Time	Person Responsible
A. **Checklisting** 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form. **1.1a** Assess and encode the required entries in the e-TES[Lite] and generate the application number.	None	None	*Officer of the Day* *Tax Specialist* RO

	1.1b Return the application documents to the applicant **if incomplete.**			
B. Filing 1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.	1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form.	None	1 hour	*Administrative Officer* CRMD
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 Assign the application to respective RO Divisions.			
	2.2 Route the application to the designated IRD Administrative Assistant.			
	2.3. Assign application to Action Officer.	None	30 minutes	*Division Chief* RO-IRD

	2.4 Evaluate the application and its supporting documents. **2.4a If application is sufficient**, proceed to agency action no. 3.1 **2.4b If application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	*Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)* RO-IRD
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection..	None	4 hours	*Division Chief* RO-IRD
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	*Director III* Revenue Office
	3.4. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	4 hours	*Director IV* Revenue Office

	3.5. Review/approve the TEI/ Non-TEI/formal letter of compliance.	None	8 hours	*Assistant Secretary or Undersecretary* Revenue Operations Group
	3.6. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	*Administrative Assistant* ROG
4. Receive email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1. Transmit the approved TEI/Non-TEI/formal letter of compliance and supporting documents to CRMD for release.	None	8 hours 12 minutes	*Administrative Officer* CRMD
	4.2. Prepare the approved TEI / Non-TEI / formal letter of compliance for release.			
	4.3. A system-generated email notice will be sent to the applicant confirming the release / delivery of either the following: **4.3a.** Deliver to Bureau of Customs (BOC) for the release of TEI / Non-TEI. **4.3b.** Deliver to the consignee's postal for the release of the formal letter for compliance. 4.4 A system-generated email notice will be sent to the applicant confirming			

	the release / delivery of TEI / Non-TEI / formal letter of compliance.			
5. Receive email notification confirming that the result of the application has been released/delivered to either the following:	None	None	None	None
	TOTAL:	**None**	**4 working days 3 hours 42 minutes**	

1. Granting of Tax Exemption on the Importations by Foreign Embassies and International Organization through Online Filing				
Office or Division:	Revenue Office (RO) – Internal Revenue Division (IRD) | Central Records Management Division (CRMD)			
Classification:	Complex			
Type of Transaction:	G2G- Government to Government			
Who may avail:	Diplomatic entities or personnel International Organization			
CHECKLIST OF REQUIREMENTS		**WHERE TO SECURE**		
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS) **ORIGINAL COPY:** 1. Completely filled-out DOF-RO-PR-001-FR-91 REV.1 **PHOTOCOPY:** 2. Import Bill of Lading/Airway Bill 3. Commercial invoice (Packing list, if applicable) 4. DFA favorable recommendation		- Requesting party/Applicant through DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping company - Shipper from country of origin - Department of Foreign Affairs		
Client Steps	**Agency Action**	**Fees to be paid**	**Processing Time**	**Person Responsible**
A. Pre-evaluation 1. Log in to e-TESLite system using applicant's nominated user ID and password		None	None	*Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)* RO
1.1. Fill-out the online application form (DOF-RO-PR-001-FR-91 REV.1) and upload complete set of documentary requirements. Client will receive an e-ticket of the submitted application	1. Receive a notification of an e-ticket/pre-application number for pre-evaluation.			
	2. Pre-evaluate the online application for tax exemption and generate an email notifying either the following:			

2. Receive email notice of disapproval and make the necessary corrections based on the pre-evaluation for resubmission. (Re-start to client step no.1)	**2.1.** If the application is sufficient, proceed to agency action no. 3 **2.2.** If the application is deficient the action officer will generate an email notice to the applicant notifying to make the necessary corrections based on the pre-evaluation			
	3. Accept the online application. A system-generated email will be sent to applicant notifying the acceptance of the online application.			
B. Evaluation 1. Receive email notice of acceptance of the online application	1. Print the complete set of documentary requirements uploaded in the e-TES^{Lite} and draft TEI/formal letter of compliance 1.1. Evaluate the application and draft appropriate Tax Exemption Indorsement (TEI) / Non-TEI. **1.1a. If application is sufficient**, proceed to agency action no. 3 **1.1b. Issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued If application has discrepancy(cies)**	None	4 hrs	*Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)* RO-IRD

2. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	2. Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	2.1. Review/endorse the TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification inspection.	None	4 hrs	*Division Chief* RO-IRD
	2.2. Review/approve the TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification inspection.	None	4 hrs	*Director III* RO
	2.3. Review/approve the TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification inspection.	None	8 hours	*Director IV* RO
	2.4. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	1 hour	*Administrative Assistant* RO
3. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	3. Transmit the approved TEI/formal letter of compliance and its supporting documents to CRMD for release.			
	3.1 Prepare the approved TEI/formal letter of compliance for release.	None	8 hrs 12 minutes	*Administrative Officer* CRMD

	3.2. A system-generated email notice will be sent to the release/delivery of either the following **3.2a.** Issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued If application has discrepancy(cies) **3.2b.** Deliver to the consignee's postal for the release of the formal letter for compliance.			
4. Receive email notification confirming that the result of the application has been released/delivered to either the following: **4a.** BOC **4b.** Consignee's postal mail.				
	TOTAL:	**None**	**3 working days 5 hours 12 minutes**	

1. Granting of tax exemption on donation of previously imported capital equipment, raw materials, spare parts or accessories to be made by Investment Promotions Agency (IPA)-registered enterprises to TESDA, state universities and colleges (SUCs), DepEd and/or CHED-accredited schools

a. Section 294 in relation to Section 295(C)(e) of R.A. 11534 (CREATE)
Donation of capital equipment, raw materials, spare parts, or accessories by IPA-registered enterprises to TESDA, SUCs, DepEd and/or CHED accredited schools

Office or Division:	Revenue Office (RO) – The Mabuhay Lane | Revenue Operations Group
Classification:	Simple
Type of Transaction:	G2G - Government-to-Government G2B - Government-to-Business
Who may avail:	TESDA, state universities and colleges (SUCs), or DepEd and CHED accredited schools with approved one-time e-TESLite registration

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)	
ORIGINAL COPY:	
1. Proof of payment of filing fee (1 copy only)	- DOF Cash Section
2. Completely filled-out DOF-RO-PR-001-FR-91 REV.1	- Requesting party/Applicant through DOF Website https://bit.ly/form-91-authorize-and-affidavit-template
3. Authorization letter (if authorized representative)	
4. Notarized Affidavit of End-Use/Ownership	
PHOTOCOPY:	
5. Dummy Bill of Lading/Airway Bill or equivalent document	- Shipping company
6. Commercial invoice (Packing list, if applicable)	- Shipper from country of origin
7. Notarized Deed of Donation	- Requesting party/Applicant
8. Notarized Deed of Acceptance	- Requesting party/Applicant
9. Endorsement from the concerned IPA confirming notification of disposition from the RBE prior to disposition of the capital equipment, raw materials, spare parts, or accessories	- Investment Promotion Agencies
10. Clearance from regulatory agency (if applicable)	- Appropriate regulatory agency

<table>
<tr><th>CLIENT STEPS</th><th>AGENCY ACTION</th><th>FEES TO BE PAID</th><th>PROCESSING TIME</th><th>PERSON RESPONSIBLE</th></tr>
<tr><td>A. Checklisting and Assessment
1. Present the application and supporting documents at the RO window.</td><td>1.1 Check the completeness of supporting documents.

1.1a Assess and encode the required entries in the e-TES^{Lite} and generate the application number and print the order of payment if complete.

1.1b Return the application documents to the applicant if incomplete.

1.2 Return the application documents, together with the accomplished checklist form and order of payment, for payment of filing fee at the Cash Section.</td><td>None</td><td>None</td><td>Administrative Assistant
RO</td></tr>
<tr><td>2. Pay the required filing fee at the Cash Section.</td><td>2.1 Receive payment and issue Official Receipt</td><td>DO No. 012.2025
Revised Schedule of Filing Fees:
<table><tr><th>Value of Importation</th><th>Filing Fee</th></tr><tr><td>Php 100,000.00 and below</td><td>Php 300.00</td></tr><tr><td>From Php 100,000.01 – Php 400,000.00</td><td>Php 500.00</td></tr><tr><td>From Php 400,000.01 – Php 600,000.00</td><td>Php 700.00</td></tr><tr><td>From Php 600,000.01 – Php 800,000.00</td><td>Php 900.00</td></tr><tr><td>From Php 800,000.01 – Php 1,000,000.00</td><td>Php 1,100.00</td></tr><tr><td>From Php 1,000,000.01 –Php 5,000,000.00</td><td>Php 2,100.00</td></tr><tr><td>From Php 5,000,000.01 – Php 10,000,000.00</td><td>Php 3,100.00</td></tr><tr><td>From Php 10,000,000.01 and above</td><td>Php 4,100.00</td></tr></table></td><td>None</td><td>Administrative Assistant II
Cash Section
General Services Division
Central Administration Office</td></tr>
</table>

	2.2 Return the application documents, together with the accomplished checklist form and official receipt, to the applicant for submission at CRMD.	None		
B. Filing 1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.	1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form and official receipt.	None	1 hour	*Administrative Officer* CRMD
	1.2 Return the second copy of the checklist form with the application number and the CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive transaction slip and email notice of acceptance of the application	2.1 The e-TES^{Lite} will automatically assign the application to an *Action Officer* of RO-Mabuhay Lane.			
	2.2 Route the application and supporting documents to the designated *Action Officer* of RO-Mabuhay Lane.			

	2.3 Evaluate the application and its supporting documents. **2.3a If the application is sufficient** and present a valid claim, to grant the requested exemption, proceed to agency action no. 3.1 **2.3b If the application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	*Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)* RO
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	8 hours	*Division Chief/Director IV* RO
	3.3 Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	*Assistant Secretary/ Undersecretary* ROG

	3.4 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release of the TEI to the applicant.	None	1 hour and 30 minutes	*Administrative Assistant* ROG
4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release.	None	42 minutes	*Administrative Officer* CRMD
5. Present the checklist with corresponding application number and received stamp for the receiving of the hard copy of the approved TEI / Non-TEI / formal letter of compliance.	5. Release the approved TEI / Non-TEI / formal letter of compliance to the applicant.			
6. Receive the hard copy of the approved TEI / Non-TEI / formal letter of compliance.	6. A system-generated email notice will be sent to the applicant confirming either of the following: **6a.** the release of TEI or Non-TEI **6b.** the release of the formal letter of compliance			

7. Receive an email notification confirming that the result of the application has been released.	None			
	TOTAL:	**None**	**2 working days 7 hours 12 inute s**	

2. Granting of tax exemption on Importation of Investment Promotion Agencies (IPA) Registered Firms

a. Section 294 (D) in relation to Section 295(C) of the NIRC, as amended by Section 16 of RA 11534 (CREATE Law) Capital equipment, spare parts and accessories imported by BOI registered new and expanding enterprises

Office or Division:	Revenue Office (RO) – The Mabuhay Lane | Revenue Operations Group (ROG)
Classification:	Simple
Type of Transaction:	G2B - Government-to-Business
Who may avail:	BOI Registered Firms with approved one-time e-TES^{Lite} registration

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)	
ORIGINAL COPY:	
1. Proof of payment of filing fee (1 copy only)	- DOF Cash Section
2. Completely filled-out DOF-RO-PR-001-FR-91 REV.1	- Requesting party/Applicant through DOF Website https://bit.ly/form-91-authorize-and-affidavit-template
3. Authorization letter (if authorized representative)	
4. Notarized Affidavit of End-Use/Ownership	
5. Completely filled-out DOF-RO-PR-001-FR-155 REV.0 (if applicable)	
PHOTOCOPY:	
6. Import Bill of Lading/Airway Bill	- Shipping company
7. Commercial invoice (Packing list, if applicable)	- Shipper from country of origin
8. BOI Certificate of Registration with Annexes/Terms and Conditions	- Board of Investments
9. Certificate of Authority to Import/Admission Entry issued by IPA	- Investment Promotion Agencies
10. BOI Certificate of Local Non-Availability (applicable only beginning of 23 June 2022)	- Investment Promotion Agencies
11. Proforma invoice	- Shipper from country of origin
12. Certificate of Registration from IPA with Annexes/Terms and Conditions	- Investment Promotion Agencies
13. Bank Transaction (Mode of Importation/LC, DA, Purchase Order, etc.)	- Requesting party/Applicant
14. Clearance from regulatory agency (if applicable)	- Appropriate regulatory agency

<table>
<tr><th>CLIENT STEPS</th><th>AGENCY ACTION</th><th>FEES TO BE PAID</th><th>PROCESSING TIME</th><th>PERSON RESPONSIBLE</th></tr>
<tr><td>A. Checklisting and Assessment

1. Present the application and supporting documents at the RO window.</td><td>1.1 Check the completeness of supporting documents based on the corresponding checklist form.

1.1a Forward the application to the respective division for encoding the required entries in the e-TES^{Lit} if complete.

1.1b Return application documents to the applicant if incomplete.

1.2 Encode the required entries in the e-TES^{Lite} and generate the application number.</td><td>None</td><td>None</td><td>Administrative Assistant
RO</td></tr>
<tr><td>2. Pay the required filing fee at the Cash Section.</td><td>2.1 Receive payment and issue Official Receipt</td><td>DO No. 012.2025
Schedule of Fees:<table><tr><th>Value of Importation</th><th>Filing Fee</th></tr><tr><td>Php 100,000.00 and below</td><td>Php 300.00</td></tr><tr><td>From Php 100,000.01 – Php 400,000.00</td><td>Php 500.00</td></tr><tr><td>From Php 400,000.01 – Php 600,000.00</td><td>Php 700.00</td></tr><tr><td>From Php 600,000.01 – Php 800,000.00</td><td>Php 900.00</td></tr><tr><td>From Php 800,000.01 – Php 1,000,000.00</td><td>Php 1,100.00</td></tr><tr><td>From Php 1,000,000.01 –Php 5,000,000.00</td><td>Php 2,100.00</td></tr><tr><td>From Php 5,000,000.01 – Php 10,000,000.00</td><td>Php 3,100.00</td></tr><tr><td>From Php 10,000,000.01 and above</td><td>Php 4,100.00</td></tr></table></td><td>None</td><td>Administrative Assistant II
Cash Section
General Services Division
Administration Office</td></tr>
</table>

	2.2 Return the application documents, together with the accomplished checklist form and official receipt, to the applicant for submission at CRMD.	None		
B. Filing 1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.	1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form and official receipt.	None	1 hour	*Administrative Officer* CRMD
	1.2 Return the second copy of the checklist form with the application number and the CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive transaction slip and email notice of acceptance of the application	2.1 The e-TES[Lite] will automatically assign the application to an *Action Officer* of RO-Mabuhay Lane.			

	2.2 Route the application and supporting documents to the designated *Action Officer* of RO-Mabuhay Lane.			
	2.3 Evaluate the application and its supporting documents. **2.3a If the application is sufficient** and present a valid claim, to grant the requested exemption, proceed to agency action no. 3.1 **2.3b If the application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	*Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)* RO
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			

	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	8 hours	*Division Chief/Director IV* RO
	3.3 Review / approve the TEI / Non-TEI / formal letter of compliance.		8 hours	*Assistant Secretary/ Undersecretary* ROG
	3.4 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release of the TEI to the applicant.		1 hour and 30 minutes	*Administrative Assistant* ROG
4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release.	None	42 minutes	CRMD
5. Present the checklist with corresponding application number	5. Release the approved TEI / Non-TEI / formal letter of			

and received stamp for the receiving of the hard copy of the approved TEI / Non-TEI / formal letter of compliance.	compliance to the applicant.			
6. Receive the hard copy of the approved TEI / Non-TEI / formal letter of compliance.	6. A system-generated email notice will be sent to the applicant confirming either of the following: **6a.** the release of TEI or Non-TEI **6b.** the release of the formal letter of compliance			
7. Receive an email notification confirming that the result of the application has been released.	None			
	TOTAL:	**None**	**2 working days 7 hours 12 minutes**	

b. FIRB Resolution No. 026-22 as clarified in the FIRB Resolution No. 033-22 Laptops, Desktops and Other IT Peripherals by IT-BPM RBE Transferees

Office or Division:	Revenue Office (RO) – The Mabuhay Lane
Classification:	Simple
Type of Transaction:	G2B - Government-to-Business
Who may avail:	PEZA/BOI IT-BPM RBE Transferees with approved one-time e-TES^{Lite} registration

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)	
ORIGINAL COPY:	
1. Proof of payment of filing fee (1 copy only)	- DOF Cash Section
2. Completely filled-out DOF-RO-PR-001-FR-91 REV.1	- Requesting party/Applicant through DOF Website https://bit.ly/form-91-authorize-and-affidavit-template
3. Authorization letter (if authorized representative)	
4. Notarized Affidavit of End-Use/Ownership	
5. Completely filled-out DOF-RO-PR-001-FR-155 REV.0 (if applicable)	
PHOTOCOPY:	
6. Import Bill of Lading (BL)/Airway Bill (AWB)	- Shipping company
7. Commercial invoice (Packing list, if applicable)	- Shipper from country of origin
8. Endorsement from the concerned IPA (for existing goods imported as of 31 January 2023)	- Investment Promotion Agencies
9. Certificate of Registration with BOI of Official receipt issued by the BOI for payment of registration fee	- Board of Investments
10. Certificate of Authority to Import and the Admission Entry issued by the concerned IPA or Transit Single	- Board of Investments
11. Staging/Dummy BL issued by the Bureau of Customs (for existing goods imported as of 31 January 2023)	- Bureau of Customs
12. Certificate of Local Non-Availability issued by the BOI (for new goods imported starting 01 February 2023)	- Requesting party/Applicant
13. Clearance from regulatory agency (if applicable)	- Appropriate regulatory agency

<table>
<tr><th>CLIENT STEPS</th><th>AGENCY ACTION</th><th>FEES TO BE PAID</th><th>PROCESSING TIME</th><th>PERSON RESPONSIBLE</th></tr>
<tr><td>A. Checklisting and Assessment

1. Present the application and supporting documents at the RO window.</td><td>1.1 Check the completeness of supporting documents.

1.1a Forward the application to the respective division for encoding the required entries in the e-TESLIT if complete.

1.1b Return application documents to the applicant if incomplete.

1.2 Encode the required entries in the e-TESLITE and generate the application number.</td><td>None</td><td>None</td><td>Administrative Assistant
RO</td></tr>
<tr><td>2. Pay the required filing fee at the Cash Section.</td><td>2. Receive payment and issue Official Receipt.</td><td>DO No. 012-2025
Schedule of Fees:<table><tr><th>Value of Importation</th><th>Filing Fee</th></tr><tr><td>Php 100,000.00 and below</td><td>Php 300.00</td></tr><tr><td>From Php 100,000.01 – Php 400,000.00</td><td>Php 500.00</td></tr><tr><td>From Php 400,000.01 – Php 600,000.00</td><td>Php 700.00</td></tr><tr><td>From Php 600,000.01 – Php 800,000.00</td><td>Php 900.00</td></tr><tr><td>From Php 800,000.01 – Php 1,000,000.00</td><td>Php 1,100.00</td></tr><tr><td>From Php 1,000,000.01 –Php 5,000,000.00</td><td>Php 2,100.00</td></tr><tr><td>From Php 5,000,000.01 – Php 10,000,000.00</td><td>Php 3,100.00</td></tr><tr><td>From Php 10,000,000.01 and above</td><td>Php 4,100.00</td></tr></table></td><td>None</td><td>Administrative Assistant
Cash Section
General Services Division
Central Administration Office</td></tr>
<tr><td>B. Filing

1. File application with complete set of documentary</td><td>1.1 Receive the application with complete set of</td><td>None</td><td>1 hour</td><td>Administrative Officer
CRMD</td></tr>
</table>

requirements at the CRMD.	documentary requirements.			
	1.2 Provide the checklist with corresponding application number and received stamp of the CRMD.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive transaction slip and email notice of acceptance of the application	2.1 The e-TES[Lite] will automatically assign the application to an *Action Officer* of RO-Mabuhay Lane.			
	2.2 Route the application and supporting documents to the designated *Action Officer* of RO-Mabuhay Lane.			
	2.3 Evaluate the application and prepare the appropriate Tax Exemption Indorsement (TEI). **2.3a If the application is sufficient** and present a valid claim, to grant the requested exemption, proceed to agency action no. 3.1	None	4 hours	*Action Officer* (*Tax Specialist II*, *Sr. Tax Specialist*, *Supervising Tax Specialist*) RO

	2.3b If the application has discrepancy(cies), the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued, proceed to 3.1a			
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	8 hours	Division Chief RO/ Director IV RO
	3.3 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release of the TEI to the applicant.	None	1 hour and 30 minutes	*Administrative Assistant* RO
4. Receive an email that the application has been processed by the Revenue Office and will be	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting			

forwarded to CRMD for release.	documents to CRMD for release.			
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release.	None	42 minutes	*Administrative Officer* CRMD
5. Present the checklist with corresponding application number and received stamp for the receiving of the hard copy of the approved TEI / Non-TEI / formal letter of compliance.	5. Release the approved TEI / Non-TEI / formal letter of compliance to the applicant.			
6. Receive the hard copy of the approved TEI / Non-TEI / formal letter of compliance.	6. A system-generated email notice will be sent to the applicant confirming either of the following: **6a.** the release of TEI or Non-TEI **6b.** the release of the formal letter of compliance			
7. Receive an email notification confirming that the result of the application has been released.	None			
	TOTAL:	**None**	**1 working day 7 hours 12 minutes**	

c. Section 294 (D) and(E) of the NIRC, as amended by Section 16 of R.A. 11534 (CREATE Law) Spare parts by BOI registered firms	
Office or Division:	Revenue Office (RO) – The Mabuhay Lane | Revenue Operations Group (ROG)
Classification:	Simple
Type of Transaction:	G2B - Government-to-Business
Who may avail:	BOI Registered Enterprises with approved one-time e-TES[Lite] registration

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS) **ORIGINAL COPY:** 1. Proof of payment of filing fee (1 copy only) 2. Completely filled-out DOF-RO-PR-001-FR-91 REV.1 3. Authorization letter (if authorized representative) 4. Notarized Affidavit of End-Use/Ownership **PHOTOCOPY:** 5. Import Bill of Lading/Airway Bill 6. Commercial invoice (Packing list, if applicable) 7. Certificate of Authority to Import and the Admission Entry issued by the concerned IPA or Transit Single 8. BOI Certificate of Local Non-Availability (applicable only beginning 23 June 2022) 9. Certificate of Registration from IPA with Annexes/Terms and Conditions 10. Clearance from regulatory agency (if applicable)	- DOF Cash Section - Requesting party/Applicant through DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping company - Shipper from country of origin - Board of Investments/Investment Promotion Agencies - Board of Investments - Board of Investments/Investment Promotion Agencies - Appropriate regulatory agency

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Checklisting and Assessment 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents. **1.1a** Forward the application to the respective	None	None	Administrative Assistant RO

<table>
<tr><td></td><td>division for encoding the required entries in the e-TES^{Lit} if complete.

1.1b Return application documents to the applicant if incomplete.</td><td></td><td></td><td></td></tr>
<tr><td></td><td>1.2 Encode the required entries in the e-TES^{Lite} and generate the application number.</td><td>None</td><td>None</td><td>Administrative Assistant
RO</td></tr>
<tr><td></td><td>1.3 Return the application documents to the applicant for submission in CRMD.</td><td></td><td></td><td></td></tr>
<tr><td>2. Pay the required filing fee at the Cash Section.</td><td>2.1 Receive payment and issue Official Receipt.</td><td>DO No. 012-2025
Schedule of Fees:<table><tr><th>Value of Importation</th><th>Filing Fee</th></tr><tr><td>Php 100,000.00 and below</td><td>Php 300.00</td></tr><tr><td>From Php 100,000.01 – Php 400,000.00</td><td>Php 500.00</td></tr><tr><td>From Php 400,000.01 – Php 600,000.00</td><td>Php 700.00</td></tr><tr><td>From Php 600,000.01 – Php 800,000.00</td><td>Php 900.00</td></tr><tr><td>From Php 800,000.01 – Php 1,000,000.00</td><td>Php 1,100.00</td></tr><tr><td>From Php 1,000,000.01 –Php 5,000,000.00</td><td>Php 2,100.00</td></tr><tr><td>From Php 5,000,000.01 – Php 10,000,000.00</td><td>Php 3,100.00</td></tr><tr><td>From Php 10,000,000.01 and above</td><td>Php 4,100.00</td></tr></table></td><td>None</td><td>Administrative Assistant
Cash Section
General Services Division
Central Administration Office</td></tr>
<tr><td></td><td>2.2 Route the application and supporting documents to the designated Action Officer of RO-Mabuhay Lane.</td><td>None</td><td></td><td></td></tr>
<tr><td>B. Filing

1. File application with complete set of documentary</td><td>1.1 Receive the application with complete set of</td><td>None</td><td>1 hour</td><td>Administrative Officer
CRMD</td></tr>
</table>

requirements at the CRMD.	documentary requirements.			
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive transaction slip and email notice of acceptance of the application	2.1 The e-TESLite will automatically assign the application to an Action Officer of RO-Mabuhay Lane.			
	2.2 Route the application and supporting documents to the designated Action Officer of RO-Mabuhay Lane.			
	2.3 Evaluate the application and prepare the appropriate Tax Exemption Indorsement (TEI). **2.3a If the application is sufficient** and present a valid claim, to grant	None	4 hours	Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist) RO

	the requested exemption, proceed to agency action no. 3.1 **2.3b If the application has discrepancy(cies)**, the Action Officer will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued, proceed to 3.1a			
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	8 hours	Division Chief/Director IV RO
	3.3 Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	Assistant Secretary/ Undersecretary ROG

	3.4 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release of the TEI to the applicant.	None	1 hour and 30 minutes	Administrative Assistant ROG
4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release.	None	42 minutes	Administrative Officer CRMD
5. Present the checklist with corresponding application number and received stamp for the receiving of the hard copy of the approved TEI / Non-TEI / formal letter of compliance.	5. Release the approved TEI / Non-TEI / formal letter of compliance to the applicant.			
6. Receive the hard copy of the approved TEI / Non-TEI / formal letter of compliance.	6. A system-generated email notice will be sent to the applicant confirming either of the following:			

	6a. the release of TEI or Non-TEI **6b.** the release of the formal letter of compliance			
7. Receive an email notification confirming that the result of the application has been released.	None			
	TOTAL:	**None**	**2 working days 7 hours 12 minutes**	

d. Section 294 (E) in relation to Section 295(D) of the NIRC, as amended by Section 16 of RA 11534 (CREATE Law) Goods imported by IPA registered export enterprises	
Office or Division:	Revenue Office (RO) – The Mabuhay Lane | Revenue Operations Group (ROG)
Classification:	Simple
Type of Transaction:	G2B - Government-to-Business
Who may avail:	BOI Registered Enterprises with approved one-time e-TES^{Lite} registration

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS) **ORIGINAL COPY:** 1. Proof of payment of filing fee (1 copy only) 2. Completely filled-out DOF-RO-PR-001-FR-91 REV.1 3. Authorization letter (if authorized representative) 4. Notarized Affidavit of End-Use/Ownership 5. Completely filled-out DOF-RO-PR-001-FR-155 REV.0 (if applicable) **PHOTOCOPY:** 6. Import Bill of Lading/Airway Bill 7. Commercial invoice (Packing list, if applicable) 8. Certificate of Registration from IPA with Annexes/Terms and Conditions 9. Clearance from regulatory agency (if applicable)	- DOF Cash Section - Requesting party/Applicant through DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping company - Shipper from country of origin - Investment Promotion Agencies - Appropriate regulatory agency

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Checklisting and Assessment 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form. **1.1a** Forward the application to the	None	None	*Administrative Assistant* RO

<table>
<tr><td></td><td>respective division for encoding the required entries in the e-TES^{Lit} if complete.

1.1b Return application documents to the applicant if incomplete.</td><td></td><td></td><td></td></tr>
<tr><td rowspan="3">2. Pay the required filing fee at the Cash Section.</td><td>1.2 Encode the required entries in the e-TES^{Lite} and generate the application number.</td><td rowspan="2">DO No. 012.2025
Schedule of Fees:<table><tr><th>Value of Importation</th><th>Filing Fee</th></tr><tr><td>Php 100,000.00 and below</td><td>Php 300.00</td></tr><tr><td>From Php 100,000.01 – Php 400,000.00</td><td>Php 500.00</td></tr><tr><td>From Php 400,000.01 – Php 600,000.00</td><td>Php 700.00</td></tr><tr><td>From Php 600,000.01 – Php 800,000.00</td><td>Php 900.00</td></tr><tr><td>From Php 800,000.01 – Php 1,000,000.00</td><td>Php 1,100.00</td></tr><tr><td>From Php 1,000,000.01 –Php 5,000,000.00</td><td>Php 2,100.00</td></tr><tr><td>From Php 5,000,000.01 – Php 10,000,000.00</td><td>Php 3,100.00</td></tr><tr><td>From Php 10,000,000.01 and above</td><td>Php 4,100.00</td></tr></table></td><td rowspan="2">None</td><td rowspan="2">*Administrative Assistant*
RO
Administrative Assistant II
Cash Section
General Services Division
Administration Office</td></tr>
<tr><td>2.1 Receive payment and issue Official Receipt</td></tr>
<tr><td></td><td>2.2 Return the application documents, together with the accomplished checklist form and official receipt, to the applicant for submission at CRMD.</td><td>None</td></tr>
<tr><td>B. Filing

1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.</td><td>1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form and official receipt.</td><td>None</td><td>1 hour</td><td>*Administrative Officer*
CRMD</td></tr>
<tr><td></td><td>1.2 Return the second copy of the checklist form</td><td></td><td></td><td></td></tr>
</table>

	with the application number and the CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive transaction slip and email notice of acceptance of the application	2.1 The e-TES[Lite] will automatically assign the application to an *Action Officer* of RO-Mabuhay Lane.			
	2.2 Route the application and supporting documents to the designated *Action Officer* of RO-Mabuhay Lane.			
	2.3 Evaluate the application and its supporting documents. **2.3a If the application is sufficient** and present a valid claim, to grant the requested exemption, proceed to agency action no. 3.1 **2.3b If the application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the	None	4 hours	*Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)* RO

	applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.			
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	8 hours	*Division Chief/Director IV* RO
	3.3 Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	*Assistant Secretary/ Undersecretary* ROG
	3.4 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release of the TEI to the applicant.	None	1 hour and 30 minutes	*Administrative Assistant* ROG

4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release.	None	42 minutes	CRMD
5. Present the checklist with corresponding application number and received stamp for the receiving of the hard copy of the approved TEI / Non-TEI / formal letter of compliance.	5. Release the approved TEI / Non-TEI / formal letter of compliance to the applicant.			
6. Receive the hard copy of the approved TEI / Non-TEI / formal letter of compliance.	6. A system-generated email notice will be sent to the applicant confirming either of the following: **6a.** the release of TEI or Non-TEI **6b.** the release of the formal letter of compliance			
7. Receive an email notification confirming that the result of the application has been released.	None			
	TOTAL:	**None**	**2 working days 7 hours 12 minutes**	

e. E.O. 226, Art. 39(f)
Capital equipment with accessories consigned to BOI registered firms

Office or Division:	Revenue Office (RO) – The Mabuhay Lane | Revenue Operations Group (ROG)
Classification:	Simple
Type of Transaction:	G2B - Government-to-Business
Who may avail:	BOI Registered Enterprises with approved one-time e-TES^{Lite} registration

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)	
ORIGINAL COPY:	
1. Proof of payment of filing fee (1 copy only)	- DOF Cash Section
2. Completely filled-out DOF-RO-PR-001-FR-91 REV.1	- Requesting party/Applicant through DOF Website https://bit.ly/form-91-authorize-and-affidavit-template
3. Authorization letter (if authorized representative)	
4. Notarized Affidavit of End-Use/Ownership	
PHOTOCOPY:	
5. Import Bill of Lading/Airway Bill	- Shipping company
6. Commercial invoice (Packing list, if applicable)	- Shipper from country of origin
7. Original endorsement from the Board of Investments	- Board of Investments
8. Clearance from regulatory agency (if applicable)	- Appropriate regulatory agency

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Checklisting and Assessment 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form. **1.1a** Forward the application to the respective division for encoding the	None	None	*Administrative Assistant* RO

<table>
<tr><td></td><td>required entries in the e-TES^{Lit} if complete.

1.1b Return application documents to the applicant if incomplete.</td><td></td><td></td><td></td></tr>
<tr><td></td><td>1.2 Encode the required entries in the e-TES^{Lite} and generate the application number.</td><td>DO No. 012.2025
Schedule of Fees:<table><tr><th>Value of Importation</th><th>Filing Fee</th></tr><tr><td>Php 100,000.00 and below</td><td>Php 300.00</td></tr><tr><td>From Php 100,000.01 – Php 400,000.00</td><td>Php 500.00</td></tr><tr><td>From Php 400,000.01 – Php 600,000.00</td><td>Php 700.00</td></tr><tr><td>From Php 600,000.01 – Php 800,000.00</td><td>Php 900.00</td></tr><tr><td>From Php 800,000.01 – Php 1,000,000.00</td><td>Php 1,100.00</td></tr><tr><td>From Php 1,000,000.01 –Php 5,000,000.00</td><td>Php 2,100.00</td></tr><tr><td>From Php 5,000,000.01 – Php 10,000,000.00</td><td>Php 3,100.00</td></tr><tr><td>From Php 10,000,000.01 and above</td><td>Php 4,100.00</td></tr></table></td><td>None</td><td>Administrative Assistant
RO
Administrative Assistant II
Cash Section
General Services Division
Administration Office</td></tr>
<tr><td>2. Pay the required filing fee at the Cash Section.</td><td>2.1 Receive payment and issue Official Receipt</td><td></td><td></td><td></td></tr>
<tr><td></td><td>2.2 Return the application documents, together with the accomplished checklist form and official receipt, to the applicant for submission at CRMD.</td><td>None</td><td></td><td></td></tr>
<tr><td>B. Filing

1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.</td><td>1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form and official receipt.</td><td>None</td><td>1 hour</td><td>Administrative Officer
CRMD</td></tr>
<tr><td></td><td>1.2 Return the second copy of the checklist form with the application number and the</td><td></td><td></td><td></td></tr>
</table>

	CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive transaction slip and email notice of acceptance of the application	2.1 The e-TES[Lite] will automatically assign the application to an *Action Officer* of RO-Mabuhay Lane.			
	2.2 Route the application and supporting documents to the designated *Action Officer* of RO-Mabuhay Lane.			
	2.3 Evaluate the application and its supporting documents. **2.3a If the application is sufficient** and present a valid claim, to grant the requested exemption, proceed to agency action no. 3.1 **2.3b If the application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working	None	4 hours	*Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)* RO

	days, otherwise, a formal letter of compliance will be issued.			
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	8 hours	*Division Chief/Director IV* RO
	3.3 Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	*Assistant Secretary/ Undersecretary* ROG
	3.4 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release of the TEI to the applicant.	None	1 hour and 30 minutes	*Administrative Assistant* ROG
4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			

	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release.	None	42 minutes	CRMD
5. Present the checklist with corresponding application number and received stamp for the receiving of the hard copy of the approved TEI / Non-TEI / formal letter of compliance.	5. Release the approved TEI / Non-TEI / formal letter of compliance to the applicant.			
6. Receive the hard copy of the approved TEI / Non-TEI / formal letter of compliance.	6. A system-generated email notice will be sent to the applicant confirming either of the following: **6a.** the release of TEI or Non-TEI **6b.** the release of the formal letter of compliance			
7. Receive an email notification confirming that the result of the application has been released.	None			
	TOTAL:	**None**	**2 working days 7 hours 12 minutes**	

3. Granting of tax exemption on importation of energy, petroleum, coal and renewable energy firms

a. P.D. No. 87, Sec. 12(b)
Machinery, equipment, spare parts, and all materials required for Indigenous petroleum operations

Office or Division:	Revenue Office (RO) – The Mabuhay Lane | Revenue Operations Group (ROG)
Classification:	Simple
Type of Transaction:	G2B - Government-to-Business
Who may avail:	DOE Registered Enterprises engaged in petroleum operations with approved one-time e-TES^{Lite} registration

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)	
ORIGINAL COPY:	
1. Proof of payment of filing fee (1 copy only)	- DOF Cash Section
2. Completely filled-out DOF-RO-PR-001-FR-91 REV.1	- Requesting party/Applicant through DOF Website https://bit.ly/form-91-authorize-and-affidavit-template
3. Authorization letter (if authorized representative)	
4. Notarized Affidavit of End-Use/Ownership	
5. Completely filled-out DOF-RO-PR-001-FR-155 REV.0 (if applicable)	
PHOTOCOPY:	
6. Import Bill of Lading/Airway Bill	- Shipping company
7. Commercial invoice (Packing list, if applicable)	- Shipper from country of origin
8. DOE Certificate of Qualification for Tax Exemption	- Department of Energy
9. Contract between DOE and the Contractor (for new applicant)	- Requesting party/Applicant
10. Purchase Order/Proforma invoice	- Requesting party/Applicant
11. Clearance from regulatory agency (if applicable)	- Appropriate regulatory agency

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Checklisting and Assessment 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the	None	None	*Administrative Assistant* RO

<table>
<tr><td></td><td>corresponding checklist form.

1.1a Forward the application to the respective division for encoding the required entries in the e-TES^{Lit} if complete.

1.1b Return application documents to the applicant if incomplete.</td><td></td><td></td><td></td></tr>
<tr><td rowspan="2"></td><td>1.2 Encode the required entries in the e-TES^{Lite} and generate the application number.</td><td>DO No. 012.2025
Schedule of Fees:<table><tr><th>Value of Importation</th><th>Filing Fee</th></tr><tr><td>Php 100,000.00 and below</td><td>Php 300.00</td></tr><tr><td>From Php 100,000.01 – Php 400,000.00</td><td>Php 500.00</td></tr><tr><td>From Php 400,000.01 – Php 600,000.00</td><td>Php 700.00</td></tr><tr><td>From Php 600,000.01 – Php 800,000.00</td><td>Php 900.00</td></tr><tr><td>From Php 800,000.01 – Php 1,000,000.00</td><td>Php 1,100.00</td></tr><tr><td>From Php 1,000,000.01 –Php 5,000,000.00</td><td>Php 2,100.00</td></tr><tr><td>From Php 5,000,000.01 – Php 10,000,000.00</td><td>Php 3,100.00</td></tr><tr><td>From Php 10,000,000.01 and above</td><td>Php 4,100.00</td></tr></table></td><td rowspan="2">None</td><td rowspan="2">Administrative Assistant
RO
Administrative Assistant II
Cash Section
General Services Division
Administration Office</td></tr>
<tr><td>2. Pay the required filing fee at the Cash Section.</td><td>2.1 Receive payment and issue Official Receipt</td></tr>
<tr><td></td><td>2.2 Return the application documents, together with the accomplished checklist form and official receipt, to the applicant for submission at CRMD.</td><td>None</td><td></td><td></td></tr>
<tr><td>B. Filing

1. File the application documents, together with the accomplished checklist form and</td><td>1.1 Receive the application with complete set of documentary requirements,</td><td>None</td><td>1 hour</td><td>Administrative Officer
CRMD</td></tr>
</table>

official receipt, at the CRMD.	together with the accomplished checklist form and official receipt.			
	1.2 Return the second copy of the checklist form with the application number and the CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive transaction slip and email notice of acceptance of the application	2.1 The e-TES[Lite] will automatically assign the application to an *Action Officer* of RO-Mabuhay Lane.			
	2.2 Route the application and supporting documents to the designated *Action Officer* of RO-Mabuhay Lane.			
	2.3 Evaluate the application and its supporting documents. **2.3a If the application is sufficient** and present a valid claim, to grant the requested exemption, proceed to	None	4 hours	*Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)* RO

	agency action no. 3.1 **2.3b If the application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.			
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	8 hours	*Division Chief/Director IV* RO
	3.3 Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	*Assistant Secretary/ Undersecretary* ROG
	3.4 A system-generated email notice will be sent to the applicant informing the approval of the	None	1 hour and 30 minutes	*Administrative Assistant* ROG

	application and the same will be forwarded to CRMD for release of the TEI to the applicant.			
4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release.	None	42 minutes	CRMD
5. Present the checklist with corresponding application number and received stamp for the receiving of the hard copy of the approved TEI / Non-TEI / formal letter of compliance.	5. Release the approved TEI / Non-TEI / formal letter of compliance to the applicant.			
6. Receive the hard copy of the approved TEI / Non-TEI / formal letter of compliance.	6. A system-generated email notice will be sent to the applicant confirming either of the following: **6a.** the release of TEI or Non-TEI **6b.** the release of the formal letter of compliance			

7. Receive an email notification confirming that the result of the application has been released.	None			
	TOTAL:	**None**	**2 working days 7 hours 12 minutes**	

b. P.D. No. 972, Sec. 16 (b) Machinery, equipment, spare parts, and all materials required for coal developers	
Office or Division:	Revenue Office (RO) – The Mabuhay Lane | Revenue Operations Group (ROG)
Classification:	Simple
Type of Transaction:	G2B - Government-to-Business
Who may avail:	DOE Registered Enterprises engaged in coal development with approved one-time e-TESLite registration

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)	
ORIGINAL COPY:	
1. Proof of payment of filing fee (1 copy only)	- DOF Cash Section
2. Completely filled-out DOF-RO-PR-001-FR-91 REV.1	- Requesting party/Applicant through DOF Website https://bit.ly/form-91-authorize-and-affidavit-template
3. Authorization letter (if authorized representative)	
4. Notarized Affidavit of End-Use/Ownership	
5. Completely filled-out DOF-RO-PR-001-FR-155 REV.0 (if applicable)	
PHOTOCOPY:	
6. Import Bill of Lading/Airway Bill	- Shipping company - Shipper from country of origin
7. Commercial invoice (Packing list, if applicable)	
8. DOE Certificate of Qualification for Tax Exemption	- Department of Energy
9. Contract between DOE and the Contractor (for new applicant)	- Requesting party/Applicant
10. Purchase Order/Proforma invoice	- Requesting party/Applicant
11. Clearance from regulatory agency (if applicable)	- Appropriate regulatory agency

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Checklisting and Assessment 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form.	None	None	*Administrative Assistant* RO

<table>
<tr><td></td><td>1.1a Forward the application to the respective division for encoding the required entries in the e-TES^{Lit} if complete.

1.1b Return application documents to the applicant if incomplete.</td><td></td><td></td><td></td></tr>
<tr><td rowspan="2"></td><td>1.2 Encode the required entries in the e-TES^{Lite} and generate the application number.</td><td rowspan="2">DO No. 012.2025
Schedule of Fees:<table><tr><th>Value of Importation</th><th>Filing Fee</th></tr><tr><td>Php 100,000.00 and below</td><td>Php 300.00</td></tr><tr><td>From Php 100,000.01 – Php 400,000.00</td><td>Php 500.00</td></tr><tr><td>From Php 400,000.01 – Php 600,000.00</td><td>Php 700.00</td></tr><tr><td>From Php 600,000.01 – Php 800,000.00</td><td>Php 900.00</td></tr><tr><td>From Php 800,000.01 – Php 1,000,000.00</td><td>Php 1,100.00</td></tr><tr><td>From Php 1,000,000.01 –Php 5,000,000.00</td><td>Php 2,100.00</td></tr><tr><td>From Php 5,000,000.01 – Php 10,000,000.00</td><td>Php 3,100.00</td></tr><tr><td>From Php 10,000,000.01 and above</td><td>Php 4,100.00</td></tr></table></td><td rowspan="3">None</td><td rowspan="3">Administrative Assistant
RO
Administrative Assistant II
Cash Section
General Services Division
Administration Office</td></tr>
<tr><td>2. Pay the required filing fee at the Cash Section.</td><td>2.1 Receive payment and issue Official Receipt</td></tr>
<tr><td></td><td>2.2 Return the application documents, together with the accomplished checklist form and official receipt, to the applicant for submission at CRMD.</td><td>None</td></tr>
<tr><td>B. Filing

1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.</td><td>1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form and official receipt.</td><td>None</td><td>1 hour</td><td>Administrative Officer
CRMD</td></tr>
<tr><td></td><td>1.2 Return the second copy of the</td><td></td><td></td><td></td></tr>
</table>

	checklist form with the application number and the CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive transaction slip and email notice of acceptance of the application	2.1 The e-TES[Lite] will automatically assign the application to an *Action Officer* of RO-Mabuhay Lane.			
	2.2 Route the application and supporting documents to the designated *Action Officer* of RO-Mabuhay Lane.			
	2.3 Evaluate the application and its supporting documents. **2.3a If the application is sufficient** and present a valid claim, to grant the requested exemption, proceed to agency action no. 3.1 **2.3b If the application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working	None	4 hours	*Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)* RO

	days, otherwise, a formal letter of compliance will be issued.			
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	8 hours	*Division Chief/Director IV* RO
	3.3 Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	*Assistant Secretary/ Undersecretary* ROG
	3.4 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release of the TEI to the applicant.	None	1 hour and 30 minutes	*Administrative Assistant* ROG
4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI / Non-TEI / formal	None	42 minutes	CRMD

	letter of compliance for release.			
5. Present the checklist with corresponding application number and received stamp for the receiving of the hard copy of the approved TEI / Non-TEI / formal letter of compliance.	5. Release the approved TEI / Non-TEI / formal letter of compliance to the applicant.			
6. Receive the hard copy of the approved TEI / Non-TEI / formal letter of compliance.	6. A system-generated email notice will be sent to the applicant confirming either of the following: **6a.** the release of TEI or Non-TEI **6b.** the release of the formal letter of compliance			
7. Receive an email notification confirming that the result of the application has been released.	None			
	TOTAL:	**None**	**2 working days 7 hours 12 minutes**	

c. R.A. No. 9513, Sec. 15(b) and Sec. 21(a) Components, parts and materials for the manufacture and/or fabrication of RE equipment and components	
Office or Division:	Revenue Office (RO) – The Mabuhay Lane | Revenue Operations Group (ROG)
Classification:	Simple
Type of Transaction:	G2B - Government-to-Business
Who may avail:	DOE/BOI Registered Enterprises engaged in renewable energy development with approved one-time e-TESLite registration

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)	
ORIGINAL COPY:	
1. Proof of payment of filing fee (1 copy only)	- DOF Cash Section
2. Completely filled-out DOF-RO-PR-001-FR-91 REV.1	- Requesting party/Applicant through DOF Website https://bit.ly/form-91-authorize-and-affidavit-template
3. Authorization letter (if authorized representative)	
4. Notarized Affidavit of End-Use/Ownership	
5. Completely filled-out DOF-RO-PR-001-FR-155 REV.0 (if applicable)	
PHOTOCOPY:	
6. Import Bill of Lading/Airway Bill	
7. Commercial invoice (Packing list, if applicable)	- Shipping company - Shipper from country of origin
8. BOI Certificate of Authority	
9. BOI Certificate of Registration with Annexes/General Terms and Conditions	- Board of Investments - Board of Investments
10. Clearance from regulatory agency (if applicable)	- Appropriate regulatory agency

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Checklisting and Assessment 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form.	None	None	*Administrative Assistant* RO

<table>
<tr><td></td><td>1.1a Forward the application to the respective division for encoding the required entries in the e-TES^{Lit} if complete.

1.1b Return application documents to the applicant if incomplete.</td><td></td><td></td><td></td></tr>
<tr><td rowspan="3">2. Pay the required filing fee at the Cash Section.</td><td>1.2 Encode the required entries in the e-TES^{Lite} and generate the application number.</td><td rowspan="3">DO No. 012.2025
Schedule of Fees:<table><tr><th>Value of Importation</th><th>Filing Fee</th></tr><tr><td>Php 100,000.00 and below</td><td>Php 300.00</td></tr><tr><td>From Php 100,000.01 – Php 400,000.00</td><td>Php 500.00</td></tr><tr><td>From Php 400,000.01 – Php 600,000.00</td><td>Php 700.00</td></tr><tr><td>From Php 600,000.01 – Php 800,000.00</td><td>Php 900.00</td></tr><tr><td>From Php 800,000.01 – Php 1,000,000.00</td><td>Php 1,100.00</td></tr><tr><td>From Php 1,000,000.01 –Php 5,000,000.00</td><td>Php 2,100.00</td></tr><tr><td>From Php 5,000,000.01 – Php 10,000,000.00</td><td>Php 3,100.00</td></tr><tr><td>From Php 10,000,000.01 and above</td><td>Php 4,100.00</td></tr></table></td><td rowspan="3">None</td><td rowspan="3">Administrative Assistant
RO
Administrative Assistant II
Cash Section
General Services Division
Administration Office</td></tr>
<tr><td>2.1 Receive payment and issue Official Receipt</td></tr>
<tr><td>2.2 Return the application documents, together with the accomplished checklist form and official receipt, to the applicant for submission at CRMD.</td><td>None</td></tr>
<tr><td>B. Filing

1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.</td><td>1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form and official receipt.</td><td>None</td><td>1 hour</td><td>Administrative Officer
CRMD</td></tr>
</table>

	1.2 Return the second copy of the checklist form with the application number and the CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive transaction slip and email notice of acceptance of the application	2.1 The e-TES[Lite] will automatically assign the application to an *Action Officer* of RO-Mabuhay Lane.			
	2.2 Route the application and supporting documents to the designated *Action Officer* of RO-Mabuhay Lane.			
	2.3 Evaluate the application and its supporting documents. **2.3a If the application is sufficient** and present a valid claim, to grant the requested exemption, proceed to agency action no. 3.1 **2.3b If the application has discrepancy(cies)**, the *Action*	None	4 hours	*Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)* RO

	Officer will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.			
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	8 hours	*Division Chief/Director IV* RO
	3.3 Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	*Assistant Secretary/ Undersecretary* ROG
	3.4 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release of the TEI to the applicant.	None	1 hour and 30 minutes	*Administrative Assistant* ROG

4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release.	None	42 minutes	CRMD
5. Present the checklist with corresponding application number and received stamp for the receiving of the hard copy of the approved TEI / Non-TEI / formal letter of compliance.	5. Release the approved TEI / Non-TEI / formal letter of compliance to the applicant.			
6. Receive the hard copy of the approved TEI / Non-TEI / formal letter of compliance.	6. A system-generated email notice will be sent to the applicant confirming either of the following: **6a.** the release of TEI or Non-TEI **6b.** the release of the formal letter of compliance			
7. Receive an email notification confirming that the result of the application has been released.	None			
	TOTAL:	**None**	**2 working days 7 hours 12 minutes**	

4. Granting of tax exemption on importation of completely built units of electric vehicles

a. Sec. 24(b) par. 1 of R.A. No. 11697 in relation to Executive Order No. 12 Completely built units of electric vehicles

Office or Division:	Revenue Office (RO) – The Mabuhay Lane | Revenue Operations Group (ROG) | Central Records and Management Division (CRMD)
Classification:	Simple
Type of Transaction:	G2G - Government-to-Government G2B - Government-to-Business
Who may avail:	Public who are qualified to apply with approved one-time e-TES^{Lite} registration

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)	
ORIGINAL COPY:	
1. Proof of payment of filing fee (1 copy only)	- DOF Cash Section
2. Completely filled-out DOF-RO-PR-001-FR-91 REV.1	- Requesting party/Applicant through DOF Website https://bit.ly/form-91-authorize-and-affidavit-template
3. Authorization letter (if authorized representative)	
4. Notarized Affidavit of End-Use/Ownership	
PHOTOCOPY:	
5. Import Bill of Lading/Airway Bill	- Shipping company - Shipper from country of origin
6. Commercial invoice (Packing list, if applicable)	
7. DOE copy of official EV listings/database (indicating the subject EV)	- Department of Energy
8. Clearance from regulatory agency (if applicable)	- Appropriate regulatory agency

<table>
<tr><th>CLIENT STEPS</th><th>AGENCY ACTION</th><th>FEES TO BE PAID</th><th>PROCESSING TIME</th><th>PERSON RESPONSIBLE</th></tr>
<tr><td>A. Checklisting and Assessment

1. Present the application and supporting documents at the RO window.</td><td>1.1 Check the completeness of supporting documents based on the corresponding checklist form.

1.1a Forward the application to the respective division for encoding the required entries in the e-TESLit if complete.

1.1b Return application documents to the applicant if incomplete.</td><td>None</td><td>None</td><td>Administrative Assistant
RO</td></tr>
<tr><td></td><td>1.2 Encode the required entries in the e-TESLite and generate the application number.</td><td>DO No. 012.2025
Schedule of Fees:
<table><tr><th>Value of Importation</th><th>Filing Fee</th></tr><tr><td>Php 100,000.00 and below</td><td>Php 300.00</td></tr><tr><td>From Php 100,000.01 – Php 400,000.00</td><td>Php 500.00</td></tr><tr><td>From Php 400,000.01 – Php 600,000.00</td><td>Php 700.00</td></tr><tr><td>From Php 600,000.01 – Php 800,000.00</td><td>Php 900.00</td></tr><tr><td>From Php 800,000.01 – Php 1,000,000.00</td><td>Php 1,100.00</td></tr><tr><td>From Php 1,000,000.01 –Php 5,000,000.00</td><td>Php 2,100.00</td></tr><tr><td>From Php 5,000,000.01 – Php 10,000,000.00</td><td>Php 3,100.00</td></tr><tr><td>From Php 10,000,000.01 and above</td><td>Php 4,100.00</td></tr></table></td><td>None</td><td>Administrative Assistant
RO
Administrative Assistant II
Cash Section
General Services Division
Administration Office</td></tr>
<tr><td>2. Pay the required filing fee at the Cash Section.</td><td>2.1 Receive payment and issue Official Receipt</td><td></td><td></td><td></td></tr>
<tr><td></td><td>2.2 Return the application documents, together with the accomplished checklist form and official receipt, to the</td><td>None</td><td></td><td></td></tr>
</table>

	applicant for submission at CRMD.			
B. Filing 1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.	1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form and official receipt.	None	1 hour	*Administrative Officer* CRMD
	1.2 Return the second copy of the checklist form with the application number and the CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive transaction slip and email notice of acceptance of the application	2.1 The e-TES[Lite] will automatically assign the application to an *Action Officer* of RO-Mabuhay Lane.			
	2.2 Route the application and supporting documents to the designated *Action Officer* of RO-Mabuhay Lane.			

	2.3 Evaluate the application and its supporting documents. **2.3a If the application is sufficient** and present a valid claim, to grant the requested exemption, proceed to agency action no. 3.1 **2.3b If the application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	*Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)* RO
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	8 hours	*Division Chief/Director IV* RO

	3.3 Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	*Assistant Secretary/ Undersecretary* ROG
	3.4 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release of the TEI to the applicant.	None	1 hour and 30 minutes	*Administrative Assistant* ROG
4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release.	None	42 minutes	CRMD
5. Present the checklist with corresponding application number and received stamp for the receiving of the hard copy of the approved TEI / Non-TEI / formal letter of compliance.	5. Release the approved TEI / Non-TEI / formal letter of compliance to the applicant.			

6. Receive the hard copy of the approved TEI / Non-TEI / formal letter of compliance.	6. A system-generated email notice will be sent to the applicant confirming either of the following: **6a.** the release of TEI or Non-TEI **6b.** the release of the formal letter of compliance			
7. Receive an email notification confirming that the result of the application has been released.	None			
	TOTAL:	**None**	**2 working days 7 hours 12 minutes**	

b. Sec. 24(b) par. 2 of R.A. No. 11697 Completely built units of charging stations	
Office or Division:	Revenue Office (RO) – The Mabuhay Lane | Revenue Operations Group (ROG)
Classification:	Simple
Type of Transaction:	G2G - Government-to-Government G2B - Government-to-Business
Who may avail:	Public who are qualified to apply with approved one-time e-TES[Lite] registration

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)	
ORIGINAL COPY:	
1. Proof of payment of filing fee (1 copy only)	- DOF Cash Section
2. Completely filled-out DOF-RO-PR-001-FR-91 REV.1	- Requesting party/Applicant through DOF Website https://bit.ly/form-91-authorize-and-affidavit-template
3. Authorization letter (if authorized representative)	
4. Notarized Affidavit of End-Use/Ownership	
PHOTOCOPY:	
5. Import Bill of Lading/Airway Bill	- Shipping company
6. Commercial invoice (Packing list, if applicable)	- Shipper from country of origin
7. Electric Vehicle Charging Station (EVCS) Registration Certificate issued by the DOE	- Department of Energy
8. Certificate of Qualification for Duty Exemption issued by the DOE	- Department of Energy
9. Clearance from regulatory agency (if applicable)	- Appropriate regulatory agency

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Checklisting and Assessment 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form.	None	None	*Administrative Assistant* RO

<table>
<tr><td></td><td>1.1a Forward the application to the respective division for encoding the required entries in the e-TES^{Lit} if complete.

1.1b Return application documents to the applicant if incomplete.</td><td></td><td></td><td></td></tr>
<tr><td rowspan="3">2. Pay the required filing fee at the Cash Section.</td><td>1.2 Encode the required entries in the e-TES^{Lite} and generate the application number.</td><td rowspan="2">DO No. 012.2025
Schedule of Fees:<table><tr><th>Value of Importation</th><th>Filing Fee</th></tr><tr><td>Php 100,000.00 and below</td><td>Php 300.00</td></tr><tr><td>From Php 100,000.01 – Php 400,000.00</td><td>Php 500.00</td></tr><tr><td>From Php 400,000.01 – Php 600,000.00</td><td>Php 700.00</td></tr><tr><td>From Php 600,000.01 – Php 800,000.00</td><td>Php 900.00</td></tr><tr><td>From Php 800,000.01 – Php 1,000,000.00</td><td>Php 1,100.00</td></tr><tr><td>From Php 1,000,000.01 –Php 5,000,000.00</td><td>Php 2,100.00</td></tr><tr><td>From Php 5,000,000.01 – Php 10,000,000.00</td><td>Php 3,100.00</td></tr><tr><td>From Php 10,000,000.01 and above</td><td>Php 4,100.00</td></tr></table></td><td rowspan="2">None</td><td rowspan="2">Administrative Assistant
RO
Administrative Assistant II
Cash Section
General Services Division
Administration Office</td></tr>
<tr><td>2.1 Receive payment and issue Official Receipt</td></tr>
<tr><td></td><td>2.2 Return the application documents, together with the accomplished checklist form and official receipt, to the applicant for submission at CRMD.</td><td>None</td></tr>
<tr><td>B. Filing

1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.</td><td>1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form and official receipt.</td><td>None</td><td>1 hour</td><td>Administrative Officer
CRMD</td></tr>
</table>

	1.2 Return the second copy of the checklist form with the application number and the CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive transaction slip and email notice of acceptance of the application	2.1 The e-TES[Lite] will automatically assign the application to an *Action Officer* of RO-Mabuhay Lane.			
	2.2 Route the application and supporting documents to the designated *Action Officer* of RO-Mabuhay Lane.			
	2.3 Evaluate the application and its supporting documents. **2.3a If the application is sufficient** and present a valid claim, to grant the requested exemption, proceed to agency action no. 3.1 **2.3b If the application has discrepancy(cies)**, the *Action*	None	4 hours	*Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)* RO

	Officer will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.			
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	8 hours	*Division Chief/Director IV* RO
	3.3 Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	*Assistant Secretary/ Undersecretary* ROG
	3.4 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release of the TEI to the applicant.	None	1 hour and 30 minutes	*Administrative Assistant* ROG
4. Receive an email that the application has been processed by the Revenue Office and will be	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting			

forwarded to CRMD for release.	documents to CRMD for release.			
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release.	None	42 minutes	CRMD
5. Present the checklist with corresponding application number and received stamp for the receiving of the hard copy of the approved TEI / Non-TEI / formal letter of compliance.	5. Release the approved TEI / Non-TEI / formal letter of compliance to the applicant.			
6. Receive the hard copy of the approved TEI / Non-TEI / formal letter of compliance.	6. A system-generated email notice will be sent to the applicant confirming either of the following: **6a.** the release of TEI or Non-TEI **6b.** the release of the formal letter of compliance			
7. Receive an email notification confirming that the result of the application has been released.	None			
	TOTAL:	**None**	**2 working days 7 hours 12 minutes**	

c. Sec. 24(b) par. 3 of R.A. No. 11697 in relation to Sec. 294(D) of R.A. 11534 (CREATE) Capital equipment and components used in the manufacture or assembly of EVs and construction or installation of charging stations	
Office or Division:	Revenue Office (RO) – The Mabuhay Lane | Revenue Operations Group (ROG)
Classification:	Simple
Type of Transaction:	G2G - Government-to-Government G2B - Government-to-Business
Who may avail:	Public who are qualified to apply with approved one-time e-TES[Lite] registration

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)	
ORIGINAL COPY:	
1. Proof of payment of filing fee (1 copy only)	- DOF Cash Section
2. Completely filled-out DOF-RO-PR-001-FR-91 REV.1	- Requesting party/Applicant through DOF Website https://bit.ly/form-91-authorize-and-affidavit-template
3. Authorization letter (if authorized representative)	
4. Notarized Affidavit of End-Use/Ownership	
PHOTOCOPY:	
5. Import Bill of Lading/Airway Bill	- Shipping company
6. Commercial invoice (Packing list, if applicable)	- Shipper from country of origin
7. BOI Certificate of Registration	- Board of Investments
8. Certificate of Authority to Import (CAI)	- Board of Investments
9. BOI Certificate of non-availability (applicable only beginning 23 June 2022)	- Board of Investments - Department of Energy
10. DOE Recommendation	- Appropriate regulatory agency
11. Clearance from regulatory agency (if applicable)	

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Checklisting and Assessment 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the	None	None	*Administrative Assistant* RO

<table>
<tr><td></td><td>corresponding checklist form.

1.1a Forward the application to the respective division for encoding the required entries in the e-TESLit if complete.

1.1b Return application documents to the applicant if incomplete.</td><td></td><td></td><td></td></tr>
<tr><td rowspan="3"></td><td>1.2 Encode the required entries in the e-TESLite and generate the application number.</td><td rowspan="3">DO No. 012.2025
Schedule of Fees:<table><tr><th>Value of Importation</th><th>Filing Fee</th></tr><tr><td>Php 100,000.00 and below</td><td>Php 300.00</td></tr><tr><td>From Php 100,000.01 – Php 400,000.00</td><td>Php 500.00</td></tr><tr><td>From Php 400,000.01 – Php 600,000.00</td><td>Php 700.00</td></tr><tr><td>From Php 600,000.01 – Php 800,000.00</td><td>Php 900.00</td></tr><tr><td>From Php 800,000.01 – Php 1,000,000.00</td><td>Php 1,100.00</td></tr><tr><td>From Php 1,000,000.01 –Php 5,000,000.00</td><td>Php 2,100.00</td></tr><tr><td>From Php 5,000,000.01 – Php 10,000,000.00</td><td>Php 3,100.00</td></tr><tr><td>From Php 10,000,000.01 and above</td><td>Php 4,100.00</td></tr></table></td><td rowspan="3">None</td><td rowspan="3">Administrative Assistant
RO
Administrative Assistant II
Cash Section
General Services Division
Administration Office</td></tr>
<tr><td>2. Pay the required filing fee at the Cash Section.</td><td>2.1 Receive payment and issue Official Receipt</td></tr>
<tr><td>2.2 Return the application documents, together with the accomplished checklist form and official receipt, to the applicant for submission at CRMD.</td><td>None</td></tr>
<tr><td>B. Filing

1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.</td><td>1.1 Receive the application with complete set of documentary requirements, together with the</td><td>None</td><td>1 hour</td><td>Administrative Officer
CRMD</td></tr>
</table>

	accomplished checklist form and official receipt.			
	1.2 Return the second copy of the checklist form with the application number and the CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive transaction slip and email notice of acceptance of the application	2.1 The e-TES[Lite] will automatically assign the application to an *Action Officer* of RO-Mabuhay Lane.			
	2.2 Route the application and supporting documents to the designated *Action Officer* of RO-Mabuhay Lane.			
	2.3 Evaluate the application and its supporting documents. **2.3a If the application is sufficient** and present a valid claim, to grant the requested exemption, proceed to	None	4 hours	*Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)* RO

	agency action no. 3.1 **2.3b If the application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.			
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	8 hours	*Division Chief/Director IV* RO
	3.3 Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	*Assistant Secretary/ Undersecretary* ROG
	3.4 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be	None	1 hour and 30 minutes	*Administrative Assistant* ROG

	forwarded to CRMD for release of the TEI to the applicant.			
4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release.	None	42 minutes	CRMD
5. Present the checklist with corresponding application number and received stamp for the receiving of the hard copy of the approved TEI / Non-TEI / formal letter of compliance.	5. Release the approved TEI / Non-TEI / formal letter of compliance to the applicant.			
6. Receive the hard copy of the approved TEI / Non-TEI / formal letter of compliance.	6. A system-generated email notice will be sent to the applicant confirming either of the following: **6a.** the release of TEI or Non-TEI **6b.** the release of the formal letter of compliance			

7. Receive an email notification confirming that the result of the application has been released.	None			
	TOTAL:	**None**	**2 working days 7 hours 12 minutes**	

5. Granting of tax exemption on importations of educational institutions

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

Office or Division:	Revenue Office (RO) – The Mabuhay Lane | Revenue Operations Group (ROG)
Classification:	Simple
Type of Transaction:	G2B - Government-to-Business
Who may avail:	Non-stock, non-profit educational institution with approved one-time e-TES^{Lite} registration

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)	
ORIGINAL COPY:	
1. Proof of payment of filing fee (1 copy only)	- DOF Cash Section
2. Completely filled-out DOF-RO-PR-001-FR-91 REV.1	- Requesting party/Applicant through DOF Website https://bit.ly/form-91-authorize-and-affidavit-template
3. Authorization letter (if authorized representative)	
4. Notarized Affidavit of End-Use/Ownership	
PHOTOCOPY:	
5. Import Bill of Lading/Airway Bill	- Shipping company
6. Commercial invoice (Packing list, if applicable)	- Shipper from country of origin
7. Endorsement from CHED (if College or Higher Institution)	- Commission on Higher Education (CHED)
8. Endorsement from DepEd (if pre-school to high school)	- Department of Education (DepEd)
9. Articles of Incorporation and By-Laws	- Requesting party/Applicant
10. Government Recognition	- CHED or DepEd
11. SEC Registration	- Requesting party/Applicant
12. Clearance from regulatory agency (if applicable)	- Appropriate regulatory agency
If Donation:	- Requesting party/Applicant
13. Apostilled or Consularized Deed of Donation	- Requesting party/Applicant
14. Notarized Deed of Acceptance	

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Checklisting and Assessment 1. Present the application and	1.1 Check the completeness of supporting	None	None	*Administrative Assistant* RO

<table>
<tr><td>supporting documents at the RO window.</td><td>documents based on the corresponding checklist form.

1.1a Forward the application to the respective division for encoding the required entries in the e-TESLit if complete.

1.1b Return application documents to the applicant if incomplete.</td><td></td><td></td><td></td></tr>
<tr><td rowspan="2"></td><td>1.2 Encode the required entries in the e-TESLite and generate the application number.</td><td rowspan="3">DO No. 012.2025
Schedule of Fees:<table><tr><th>Value of Importation</th><th>Filing Fee</th></tr><tr><td>Php 100,000.00 and below</td><td>Php 300.00</td></tr><tr><td>From Php 100,000.01 – Php 400,000.00</td><td>Php 500.00</td></tr><tr><td>From Php 400,000.01 – Php 600,000.00</td><td>Php 700.00</td></tr><tr><td>From Php 600,000.01 – Php 800,000.00</td><td>Php 900.00</td></tr><tr><td>From Php 800,000.01 – Php 1,000,000.00</td><td>Php 1,100.00</td></tr><tr><td>From Php 1,000,000.01 –Php 5,000,000.00</td><td>Php 2,100.00</td></tr><tr><td>From Php 5,000,000.01 – Php 10,000,000.00</td><td>Php 3,100.00</td></tr><tr><td>From Php 10,000,000.01 and above</td><td>Php 4,100.00</td></tr></table></td><td rowspan="3">None</td><td rowspan="3">Administrative Assistant
RO
Administrative Assistant II
Cash Section
General Services Division
Administration Office</td></tr>
<tr><td>2. Pay the required filing fee at the Cash Section.</td><td>2.1 Receive payment and issue Official Receipt</td></tr>
<tr><td></td><td>2.2 Return the application documents, together with the accomplished checklist form and official receipt, to the applicant for submission at CRMD.</td><td>None</td></tr>
<tr><td>B. Filing

1. File the application documents, together with the accomplished checklist form and</td><td>1.1 Receive the application with complete set of documentary</td><td>None</td><td>1 hour</td><td>Administrative Officer
CRMD</td></tr>
</table>

official receipt, at the CRMD.	requirements, together with the accomplished checklist form and official receipt.			
	1.2 Return the second copy of the checklist form with the application number and the CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive transaction slip and email notice of acceptance of the application	2.1 The e-TES[Lite] will automatically assign the application to an *Action Officer* of RO-Mabuhay Lane.			
	2.2 Route the application and supporting documents to the designated *Action Officer* of RO-Mabuhay Lane.			
	2.3 Evaluate the application and its supporting documents. **2.3a If the application is sufficient** and present a valid claim, to grant the requested exemption,	None	4 hours	*Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)* RO

	proceed to agency action no. 3.1 **2.3b If the application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.			
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	8 hours	*Division Chief/Director IV* RO
	3.3 Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	*Assistant Secretary/ Undersecretary* ROG
	3.4 A system-generated email notice will be sent to the applicant informing the approval of the application and	None	1 hour and 30 minutes	*Administrative Assistant* ROG

	the same will be forwarded to CRMD for release of the TEI to the applicant.			
4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release.	None	42 minutes	CRMD
5. Present the checklist with corresponding application number and received stamp for the receiving of the hard copy of the approved TEI / Non-TEI / formal letter of compliance.	5. Release the approved TEI / Non-TEI / formal letter of compliance to the applicant.			
6. Receive the hard copy of the approved TEI / Non-TEI / formal letter of compliance.	6. A system-generated email notice will be sent to the applicant confirming either of the following: **6a.** the release of TEI or Non-TEI **6b.** the release of the formal letter of compliance			

7. Receive an email notification confirming that the result of the application has been released.	None			
	TOTAL:	**None**	**2 working days 7 hours 12 minutes**	

6. Granting of tax exemption on importation of Asian Development Bank

a. Agreement Between the Asian Development Bank and The Government of the Republic of the Philippines regarding the Headquarters of the Asian Development Bank, Secs. 34, 44 and 45 and R.A. No. 10963, Sec. 109(k)
Goods, articles, including motor vehicles, spare parts, and publications, used exclusively by the Asian Development Bank (ADB) its officers, and staff

Office or Division:	Revenue Office (RO) – The Mabuhay Lane
Classification:	Simple
Type of Transaction:	G2B - Government-to-International Organization
Who may avail:	Asian Development Bank (ADB), officers and staff with approved one-time e-TESLite registration

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS) **ORIGINAL COPY:** 1. Completely filled-out DOF-RO-PR-001-FR-91 REV.1	- Requesting party/Applicant through DOF Website https://bit.ly/form-91-authorize-and-affidavit-template
PHOTOCOPY: 2. Import Bill of Lading/Airway Bill 3. Commercial invoice (Packing list, if applicable) 4. DFA favorable recommendation	- Shipping company - Shipper from country of origin - Department of Foreign Affairs

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Checklisting and Assessment 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents. **1.1a** Forward the application to the respective division for encoding the required entries in the e-TESLit **if complete.** **1.1b** Return application documents to the applicant **if incomplete**.	None	None	*Administrative Assistant* RO
	1.2 Encode the required entries in the	None	None	*Administrative Assistant*

	e-TES^{Lite} and generate the application number.			RO
	1.3 Return the application documents to the applicant for submission in CRMD.			
B. Filing 1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.	1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form and official receipt.	None	1 hour	*Administrative Officer* CRMD
	1.2 Return the second copy of the checklist form with the application number and the CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive transaction slip and email notice of acceptance of the application	2.1 The e-TES^{Lite} will automatically assign the application to an *Action Officer* of RO-Mabuhay Lane.			
	2.2 Route the application and supporting documents to the designated *Action Officer* of RO-Mabuhay Lane.			
	2.3 Evaluate the application and its supporting documents.	None	4 hours	*Action Officer (Tax Specialist II, Sr. Tax Specialist,*

	2.3a If the application is sufficient and present a valid claim, to grant the requested exemption, proceed to agency action no. 3.1 **2.3b If the application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.			*Supervising Tax Specialist)* RO
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	8 hours	*Division Chief/Director IV* RO
	3.3 Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	*Assistant Secretary/ Undersecretary* ROG
	3.4 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release of the TEI to the applicant.	None	1 hour and 30 minutes	*Administrative Assistant* ROG

4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release.	None	42 minutes	*Administrative Officer* CRMD
5. Present the checklist with corresponding application number and received stamp for the receiving of the hard copy of the approved TEI / Non-TEI / formal letter of compliance.	5. Release the approved TEI / Non-TEI / formal letter of compliance to the applicant.			
6. Receive the hard copy of the approved TEI / Non-TEI / formal letter of compliance.	6. A system-generated email notice will be sent to the applicant confirming either of the following: **6a.** the release of TEI or Non-TEI **6b.** the release of the formal letter of compliance			
7. Receive an email notification confirming that the result of the application has been released.	None			
	TOTAL:	**None**	**1 working day 7 hours 12 minutes**	

Granting of tax exemption on importation of Asian Development Bank filed through online

b. Agreement Between the Asian Development Bank and The Government of the Republic of the Philippines regarding the Headquarters of the Asian Development Bank, Secs. 34, 44 and 45 and R.A. No. 10963, Sec. 109(k)
Goods, articles, including motor vehicles, spare parts, and publications, used exclusively by the Asian Development Bank (ADB) its officers, and staff

Office or Division:	Revenue Office (RO) – The Mabuhay Lane
Classification:	Simple
Type of Transaction:	G2B - Government-to-International Organization
Who may avail:	Asian Development Bank (ADB), officers and staff with approved one-time e-TESLite registration

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS) **ORIGINAL COPY:** 1. Completely filled-out DOF-RO-PR-001-FR-91 REV.1 **PHOTOCOPY:** 2. Import Bill of Lading/Airway Bill 3. Commercial invoice (Packing list, if applicable) 4. DFA favorable recommendation	- Requesting party/Applicant through DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping company - Shipper from country of origin - Department of Foreign Affairs

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Checklisting and Assessment 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents. **1.1a** Forward the application to the respective division for encoding the required entries in the e-TESLit **if complete.** **1.1b** Return application documents to the applicant **if incomplete**.	None	None	*Administrative Assistant* RO

	1.2 Encode the required entries in the e-TES[Lite] and generate the application number.	None	None	*Administrative Assistant* RO
	1.3 Return the application documents to the applicant for submission in CRMD.			
B. Filing 1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.	1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form and official receipt.	None	1 hour	*Administrative Officer* CRMD
	1.2 Return the second copy of the checklist form with the application number and the CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive transaction slip and email notice of acceptance of the application	2.1 The e-TES[Lite] will automatically assign the application to an *Action Officer* of RO-Mabuhay Lane.			
	2.2 Route the application and supporting documents to the designated *Action Officer* of RO-Mabuhay Lane.			
	2.3 Evaluate the application and its supporting documents.	None	4 hours	*Action Officer (Tax Specialist II, Sr. Tax Specialist,*

	2.3a If the application is sufficient and present a valid claim, to grant the requested exemption, proceed to agency action no. 3.1 **2.3b If the application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.			*Supervising Tax Specialist)* RO
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	8 hours	*Division Chief/Director IV* RO
	3.3 Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	*Assistant Secretary/ Undersecretary* ROG
	3.4 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release of the TEI to the applicant.	None	1 hour and 30 minutes	*Administrative Assistant* ROG

4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release.	None	42 minutes	*Administrative Officer* CRMD
5. Present the checklist with corresponding application number and received stamp for the receiving of the hard copy of the approved TEI / Non-TEI / formal letter of compliance.	5. Release the approved TEI / Non-TEI / formal letter of compliance to the applicant.			
6. Receive the hard copy of the approved TEI / Non-TEI / formal letter of compliance.	6. A system-generated email notice will be sent to the applicant confirming either of the following: **6a.** the release of TEI or Non-TEI **6b.** the release of the formal letter of compliance			
7. Receive an email notification confirming that the result of the application has been released.	None			
	TOTAL:	**None**	**1 working day 7 hours 12 minutes**	

7 Granting of tax exemption on importation of personal effects and household goods and/or one (1) motor vehicle

a. E.O. No. 1037, Sec. 39(e)
Household furniture of Philippine Retirement Authority retirees

Office or Division:	Revenue Office (RO) – The Mabuhay Lane | Revenue Operations Group (ROG)
Classification:	Simple
Type of Transaction:	G2C - Government-to-Citizen
Who may avail:	Retirees under Philippine Retirement Authority (PRA) with approved one-time e-TES^{Lite} registration

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)	
ORIGINAL COPY:	
1. Proof of payment of filing fee (1 copy only)	- DOF Cash Section
2. Completely filled-out DOF-RO-PR-001-FR-91 REV. 1	- Requesting party/Applicant through DOF Website https://bit.ly/form-91-authorize-and-affidavit-template
3. Authorization letter (if authorized representative)	
4. Notarized Affidavit of End-Use/Ownership	
PHOTOCOPY:	
5. Import Bill of Lading/AWB	- Shipping company
6. Packing list	- Shipper from country of origin
7. Favorable recommendation from PRA	- Philippine Retirement Agency (PRA)
	- Department of Finance
8. Approved DOF letter of extension (if applicable)	- Requesting party/Applicant
9. Original passport or photocopy duly authenticated by PRA	
10. Clearance from regulatory agency (if applicable)	- Appropriate regulatory agency

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Checklisting and Assessment 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form.	None	None	*Administrative Assistant* RO

<table>
<tr><td></td><td>1.1a Forward the application to the respective division for encoding the required entries in the e-TES^{Lit} if complete.

1.1b Return application documents to the applicant if incomplete.</td><td></td><td></td><td></td></tr>
<tr><td rowspan="3">2. Pay the required filing fee at the Cash Section.</td><td>1.2 Encode the required entries in the e-TES^{Lite} and generate the application number.</td><td rowspan="3">DO No. 012.2025
Schedule of Fees:
<table><tr><th>Value of Importation</th><th>Filing Fee</th></tr><tr><td>Php 100,000.00 and below</td><td>Php 300.00</td></tr><tr><td>From Php 100,000.01 – Php 400,000.00</td><td>Php 500.00</td></tr><tr><td>From Php 400,000.01 – Php 600,000.00</td><td>Php 700.00</td></tr><tr><td>From Php 600,000.01 – Php 800,000.00</td><td>Php 900.00</td></tr><tr><td>From Php 800,000.01 – Php 1,000,000.00</td><td>Php 1,100.00</td></tr><tr><td>From Php 1,000,000.01 –Php 5,000,000.00</td><td>Php 2,100.00</td></tr><tr><td>From Php 5,000,000.01 – Php 10,000,000.00</td><td>Php 3,100.00</td></tr><tr><td>From Php 10,000,000.01 and above</td><td>Php 4,100.00</td></tr></table></td><td rowspan="3">None</td><td rowspan="3">Administrative Assistant
RO
Administrative Assistant II
Cash Section
General Services Division
Administration Office</td></tr>
<tr><td>2.1 Receive payment and issue Official Receipt</td></tr>
<tr><td>2.2 Return the application documents, together with the accomplished checklist form and official receipt, to the applicant for submission at CRMD.</td><td>None</td></tr>
<tr><td>B. Filing

1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.</td><td>1.1 Receive the application with complete set of documentary requirements, together with the</td><td>None</td><td>1 hour</td><td>Administrative Officer
CRMD</td></tr>
</table>

	accomplished checklist form and official receipt.			
	1.2 Return the second copy of the checklist form with the application number and the CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive transaction slip and email notice of acceptance of the application	2.1 The e-TES[Lite] will automatically assign the application to an *Action Officer* of RO-Mabuhay Lane.			
	2.2 Route the application and supporting documents to the designated *Action Officer* of RO-Mabuhay Lane.			
	2.3 Evaluate the application and its supporting documents. **2.3a If the application is sufficient** and present a valid claim, to grant the requested exemption,	None	4 hours	*Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)* RO

	proceed to agency action no. 3.1 **2.3b If the application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.			
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	8 hours	*Division Chief/Director IV* RO
	3.3 Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	*Assistant Secretary/ Undersecretary* ROG
	3.4 A system-generated email notice will be sent to the applicant informing the approval of the	None	1 hour and 30 minutes	*Administrative Assistant* ROG

	application and the same will be forwarded to CRMD for release of the TEI to the applicant.			
4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release.	None	42 minutes	CRMD
5. Present the checklist with corresponding application number and received stamp for the receiving of the hard copy of the approved TEI / Non-TEI / formal letter of compliance.	5. Release the approved TEI / Non-TEI / formal letter of compliance to the applicant.			
6. Receive the hard copy of the approved TEI / Non-TEI / formal letter of compliance.	6. A system-generated email notice will be sent to the applicant confirming either of the following: **6a.** the release of TEI or Non-TEI **6b.** the release of the formal letter of compliance			

7. Receive an email notification confirming that the result of the application has been released.	None			
	TOTAL:	**None**	**2 working days 7 hours 12 minutes**	

b. R.A. No. 10863, Sec. 800(f) and R.A. No. 10963, Sec. 109(c) Household goods and personal effects of Overseas Filipino Workers or Filipino Balikbayan	
Office or Division:	Revenue Office (RO) – The Mabuhay Lane | Revenue Operations Group (ROG)
Classification:	Simple
Type of Transaction:	G2C - Government-to-Citizen
Who may avail:	Overseas Filipino Workers (OFWs) with approved one-time e-TES[Lite] registration.

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS) **ORIGINAL COPY:** 1. Proof of payment of filing fee (1 copy only) 2. Completely filled-out DOF-RO-PR-001-FR-91 REV. 1 3. Authorization letter (if authorized representative) 4. Notarized Affidavit of End-Use/Ownership **PHOTOCOPY:** 5. Import Bill of Lading/AWB 6. Itemized Packing list 7. Valid Passport issued by the DFA and Certified by DOLE and/or POEA (for overseas employment purposes) 8. Proof of residency/Certificate of employment (abroad) 9. Clearance from regulatory agency (if applicable)	- DOF Cash Section - Requesting party/Applicant through DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping company - Shipper from country of origin - Department of Foreign Affairs/DFA Consular Office Abroad - Requesting party/Applicant - Appropriate regulatory agency

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Checklisting and Assessment 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form.	None	None	*Administrative Assistant* RO

<table>
<tr><td></td><td>1.1a Forward the application to the respective division for encoding the required entries in the e-TES^{Lit} if complete.

1.1b Return application documents to the applicant if incomplete.</td><td></td><td></td><td></td></tr>
<tr><td rowspan="3"></td><td>1.2 Encode the required entries in the e-TES^{Lite} and generate the application number.</td><td rowspan="3">DO No. 012.2025
Schedule of Fees:
<table><tr><th>Value of Importation</th><th>Filing Fee</th></tr><tr><td>Php 100,000.00 and below</td><td>Php 300.00</td></tr><tr><td>From Php 100,000.01 – Php 400,000.00</td><td>Php 500.00</td></tr><tr><td>From Php 400,000.01 – Php 600,000.00</td><td>Php 700.00</td></tr><tr><td>From Php 600,000.01 – Php 800,000.00</td><td>Php 900.00</td></tr><tr><td>From Php 800,000.01 – Php 1,000,000.00</td><td>Php 1,100.00</td></tr><tr><td>From Php 1,000,000.01 –Php 5,000,000.00</td><td>Php 2,100.00</td></tr><tr><td>From Php 5,000,000.01 – Php 10,000,000.00</td><td>Php 3,100.00</td></tr><tr><td>From Php 10,000,000.01 and above</td><td>Php 4,100.00</td></tr></table></td><td rowspan="3">None</td><td rowspan="3">Administrative Assistant
RO
Administrative Assistant II
Cash Section
General Services Division
Administration Office</td></tr>
<tr><td>2. Pay the required filing fee at the Cash Section.</td><td>2.1 Receive payment and issue Official Receipt</td></tr>
<tr><td></td><td>2.2 Return the application documents, together with the accomplished checklist form and official receipt, to the applicant for submission at CRMD.</td><td>None</td></tr>
<tr><td>B. Filing

1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.</td><td>1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form and official receipt.</td><td>None</td><td>1 hour</td><td>Administrative Officer
CRMD</td></tr>
</table>

	1.2 Return the second copy of the checklist form with the application number and the CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive transaction slip and email notice of acceptance of the application	2.1 The e-TES[Lite] will automatically assign the application to an *Action Officer* of RO-Mabuhay Lane.			
	2.2 Route the application and supporting documents to the designated *Action Officer* of RO-Mabuhay Lane.			
	2.3 Evaluate the application and its supporting documents. **2.3a If the application is sufficient** and present a valid claim, to grant the requested exemption, proceed to agency action no. 3.1 **2.3b If the application has discrepancy(cies)**, the *Action*	None	4 hours	*Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)* RO

	Officer will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.			
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	8 hours	*Division Chief/Director IV* RO
	3.3 Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	*Assistant Secretary/ Undersecretary* ROG
	3.4 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release of the TEI to the applicant.	None	1 hour and 30 minutes	*Administrative Assistant* ROG
4. Receive an email that the application has been processed by the Revenue Office and will be	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting			

forwarded to CRMD for release.	documents to CRMD for release.			
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release.	None	42 minutes	CRMD
5. Present the checklist with corresponding application number and received stamp for the receiving of the hard copy of the approved TEI / Non-TEI / formal letter of compliance.	5. Release the approved TEI / Non-TEI / formal letter of compliance to the applicant.			
6. Receive the hard copy of the approved TEI / Non-TEI / formal letter of compliance.	6. A system-generated email notice will be sent to the applicant confirming either of the following: **6a.** the release of TEI or Non-TEI **6b.** the release of the formal letter of compliance			
7. Receive an email notification confirming that the result of the application has been released.	None			
	TOTAL:	**None**	**2 working days 7 hours 12 minutes**	

c. E.O. No. 1037, Sec. 39(e), R.A. No. 10863, Sec. 800(q) Coffins, urns, personal effects and household goods of a deceased person	
Office or Division:	Revenue Office (RO) – The Mabuhay Lane | Revenue Operations Group (ROG)
Classification:	Simple
Type of Transaction:	G2C - Government-to-Citizen
Who may avail:	Representatives of deceased person with approved one-time e-TES^{Lite} registration

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)	
ORIGINAL COPY:	
1. Proof of payment of filing fee (1 copy only)	- DOF Cash Section
2. Completely filled-out DOF-RO-PR-001-FR-91 REV. 1	- Requesting party/Applicant through DOF Website https://bit.ly/form-91-authorize-and-affidavit-template
3. Authorization letter (if authorized representative)	
4. Notarized Affidavit of End-Use/Ownership	
PHOTOCOPY:	
5. Import Bill of Lading/AWB	- Shipping company
6. Itemized Packing list	- Shipper from country of origin
7. Original Passport of the deceased person	- Department of Foreign Affairs/DFA Consular Office Abroad - Requesting party/Applicant
8. Death Certificate	- Requesting party/Applicant
9. Marriage Certificate (if applicable)	- Requesting party/Applicant
10. Birth Certificate (if applicable)	- Requesting party/Applicant
11. Clearance from regulatory agency (if applicable)	- Appropriate regulatory agency

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Checklisting and Assessment 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form.	None	None	*Administrative Assistant* RO

<table>
<tr><td></td><td>1.1a Forward the application to the respective division for encoding the required entries in the e-TES^{Lit} if complete.

1.1b Return application documents to the applicant if incomplete.</td><td></td><td></td><td></td></tr>
<tr><td></td><td>1.2 Encode the required entries in the e-TES^{Lite} and generate the application number.</td><td rowspan="2">DO No. 012.2025
Schedule of Fees:<table><tr><th>Value of Importation</th><th>Filing Fee</th></tr><tr><td>Php 100,000.00 and below</td><td>Php 300.00</td></tr><tr><td>From Php 100,000.01 – Php 400,000.00</td><td>Php 500.00</td></tr><tr><td>From Php 400,000.01 – Php 600,000.00</td><td>Php 700.00</td></tr><tr><td>From Php 600,000.01 – Php 800,000.00</td><td>Php 900.00</td></tr><tr><td>From Php 800,000.01 – Php 1,000,000.00</td><td>Php 1,100.00</td></tr><tr><td>From Php 1,000,000.01 –Php 5,000,000.00</td><td>Php 2,100.00</td></tr><tr><td>From Php 5,000,000.01 – Php 10,000,000.00</td><td>Php 3,100.00</td></tr><tr><td>From Php 10,000,000.01 and above</td><td>Php 4,100.00</td></tr></table></td><td rowspan="3">None</td><td rowspan="3">Administrative Assistant
RO
Administrative Assistant II
Cash Section
General Services Division
Administration Office</td></tr>
<tr><td>2. Pay the required filing fee at the Cash Section.</td><td>2.1 Receive payment and issue Official Receipt</td></tr>
<tr><td></td><td>2.2 Return the application documents, together with the accomplished checklist form and official receipt, to the applicant for submission at CRMD.</td><td>None</td></tr>
<tr><td>B. Filing

1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.</td><td>1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form and official receipt.</td><td>None</td><td>1 hour</td><td>Administrative Officer
CRMD</td></tr>
<tr><td></td><td>1.2 Return the second copy of</td><td></td><td></td><td></td></tr>
</table>

	the checklist form with the application number and the CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive transaction slip and email notice of acceptance of the application	2.1 The e-TES[Lite] will automatically assign the application to an *Action Officer* of RO-Mabuhay Lane.			
	2.2 Route the application and supporting documents to the designated *Action Officer* of RO-Mabuhay Lane.			
	2.3 Evaluate the application and its supporting documents. **2.3a If the application is sufficient** and present a valid claim, to grant the requested exemption, proceed to agency action no. 3.1 **2.3b If the application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the	None	4 hours	*Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)* RO

	applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.			
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	8 hours	*Division Chief/Director IV* RO
	3.3 Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	*Assistant Secretary/ Undersecretary* ROG
	3.4 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release of the TEI to the applicant.	None	1 hour and 30 minutes	*Administrative Assistant* ROG
4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			

	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release.	None	42 minutes	CRMD
5. Present the checklist with corresponding application number and received stamp for the receiving of the hard copy of the approved TEI / Non-TEI / formal letter of compliance.	5. Release the approved TEI / Non-TEI / formal letter of compliance to the applicant.			
6. Receive the hard copy of the approved TEI / Non-TEI / formal letter of compliance.	6. A system-generated email notice will be sent to the applicant confirming either of the following: **6a.** the release of TEI or Non-TEI **6b.** the release of the formal letter of compliance			
7. Receive an email notification confirming that the result of the application has been released.	None			
	TOTAL:	**None**	**2 working days 7 hours 12 minutes**	

d. R.A. 7157, Section 81 Importation of household goods and personal effects including one (1) used motor car of DFA officers, staff, employees, and attachés of other government agencies	
Office or Division:	Revenue Office (RO) – The Mabuhay Lane | Revenue Operations Group (ROG)
Classification:	Simple
Type of Transaction:	G2C - Government-to-Citizen
Who may avail:	DFA Foreign Service Officer, staff, employee, and attachés of other government agencies with approved one-time e-TESLite registration

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)	
ORIGINAL COPY:	
1. Proof of payment of filing fee (1 copy only)	- DOF Cash Section
2. Completely filled-out DOF-RO-PR-001-FR-91 REV. 1	- Requesting party/Applicant through DOF Website https://bit.ly/form-91-authorize-and-affidavit-template
3. Authorization letter (if authorized representative)	
4. Notarized Affidavit of End-Use/Ownership	
PHOTOCOPY:	
5. Import Bill of Lading/AWB	- Shipping company
6. Packing list	- Shipper from country of origin
7. DFA favorable recommendation	- Department of Foreign Affairs
8. Certificate of Emoluments	- Department of Foreign Affairs
9. Recall Order	- Department of Foreign Affairs
10. Photocopy of DFA Passport	- Department of Foreign Affairs
11. Authorization for an early, split and advance shipment (if applicable)	- Department of Foreign Affairs
12. Waiver for shipment beyond two (2) months from the recall date (if applicable)	- Department of Foreign Affairs
13. Certificate of Authority to Import from DTI	- Department of Trade and Industry (DTI)
14. Clearance from regulatory agency (if applicable)	- Appropriate regulatory agency

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Checklisting and Assessment 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form. **1.1a** Forward the application to the	None	None	*Administrative Assistant* RO

<table>
<tr><td></td><td>respective division for encoding the required entries in the e-TES^{Lit} if complete.

1.1b Return application documents to the applicant if incomplete.</td><td></td><td></td><td></td></tr>
<tr><td rowspan="3">2. Pay the required filing fee at the Cash Section.</td><td>1.2 Encode the required entries in the e-TES^{Lite} and generate the application number.</td><td rowspan="2">DO No. 012.2025
Schedule of Fees:<table><tr><th>Value of Importation</th><th>Filing Fee</th></tr><tr><td>Php 100,000.00 and below</td><td>Php 300.00</td></tr><tr><td>From Php 100,000.01 – Php 400,000.00</td><td>Php 500.00</td></tr><tr><td>From Php 400,000.01 – Php 600,000.00</td><td>Php 700.00</td></tr><tr><td>From Php 600,000.01 – Php 800,000.00</td><td>Php 900.00</td></tr><tr><td>From Php 800,000.01 – Php 1,000,000.00</td><td>Php 1,100.00</td></tr><tr><td>From Php 1,000,000.01 –Php 5,000,000.00</td><td>Php 2,100.00</td></tr><tr><td>From Php 5,000,000.01 – Php 10,000,000.00</td><td>Php 3,100.00</td></tr><tr><td>From Php 10,000,000.01 and above</td><td>Php 4,100.00</td></tr></table></td><td rowspan="2">None</td><td rowspan="2">Administrative Assistant
RO
Administrative Assistant II
Cash Section
General Services Division
Administration Office</td></tr>
<tr><td>2.1 Receive payment and issue Official Receipt</td></tr>
<tr><td></td><td>2.2 Return the application documents, together with the accomplished checklist form and official receipt, to the applicant for submission at CRMD.</td><td>None</td></tr>
<tr><td>B. Filing

1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.</td><td>1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form and official receipt.</td><td>None</td><td>1 hour</td><td>Administrative Officer
CRMD</td></tr>
<tr><td></td><td>1.2 Return the second copy of the checklist form with the application</td><td></td><td></td><td></td></tr>
</table>

	number and the CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive transaction slip and email notice of acceptance of the application	2.1 The e-TES[Lite] will automatically assign the application to an *Action Officer* of RO-Mabuhay Lane.			
	2.2 Route the application and supporting documents to the designated *Action Officer* of RO-Mabuhay Lane.			
	2.3 Evaluate the application and its supporting documents. **2.3a If the application is sufficient** and present a valid claim, to grant the requested exemption, proceed to agency action no. 3.1 **2.3b If the application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	*Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)* RO

3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	8 hours	*Division Chief/Director IV* RO
	3.3 Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	*Assistant Secretary/ Undersecretary* ROG
	3.4 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release of the TEI to the applicant.	None	1 hour and 30 minutes	*Administrative Assistant* ROG
4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release.	None	42 minutes	CRMD
5. Present the checklist with corresponding application number and received stamp for the receiving of the hard copy of the approved TEI / Non-	5. Release the approved TEI / Non-TEI / formal letter of compliance to the applicant.			

TEI / formal letter of compliance.				
6. Receive the hard copy of the approved TEI / Non-TEI / formal letter of compliance.	6. A system-generated email notice will be sent to the applicant confirming either of the following: **6a.** the release of TEI or Non-TEI **6b.** the release of the formal letter of compliance			
7. Receive an email notification confirming that the result of the application has been released.	None			
	TOTAL:	**None**	**2 working days 7 hours 12 minutes**	

e. R.A. No. 10863, Sec. 800(i) and R.A. No. 10963, Sec. 109(d) Household goods and personal effects of persons coming to settle in the Philippines or Filipinos and/or their families and descendants who are now residents or citizens of other countries	
Office or Division:	Revenue Office (RO) – The Mabuhay Lane | Revenue Operations Group (ROG)
Classification:	Simple
Type of Transaction:	G2C - Government-to-Citizen
Who may avail:	Dual Citizens and Foreigners with different visas (with approved one-time e-TES^{Lite} registration)

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)	
ORIGINAL COPY:	
1. Proof of payment of filing fee (1 copy only)	- DOF Cash Section
2. Completely filled-out DOF-RO-PR-001-FR-91 REV. 1	- Requesting party/Applicant through DOF Website https://bit.ly/form-91-authorize-and-affidavit-template
3. Authorization letter (if authorized representative)	
4. Notarized Affidavit of End-Use/Ownership	
PHOTOCOPY:	
5. Import Bill of Lading/AWB	- Shipping company
6. Itemized packing list	- Shipper from country of origin
7. Oath of Allegiance (OA) and Identification Certificate (IC) (for dual citizen who renounced their Philippine Citizenship)	- Department of Foreign Affairs/DFA Consular Office Abroad/Requesting party
8. Birth Certificate (for dual citizen)	- Philippine Statistics Authority
9. Copy of approved visa (13(a) and 13(g) visa)	- DFA Consular Office Abroad/Bureau of Immigration
10. Original Philippine Passport (not required for dual citizens with OA and IC)	- Department of Foreign Affairs/DFA Consular Office Abroad/Requesting party
11. Original Foreign Passport	
12. Marriage Contract (for 13(a) visa holder)	- Requesting party - Philippine Statistics Authority
13. Copy of approved immigrant visa (for those granted with immigrant visa)	- Requesting party
14. Clearance from Regulatory Agency (if applicable)	- Appropriate Regulatory Agency

<table>
<tr><th>CLIENT STEPS</th><th>AGENCY ACTION</th><th>FEES TO BE PAID</th><th>PROCESSING TIME</th><th>PERSON RESPONSIBLE</th></tr>
<tr><td>A. Officer of the Day Checklisting and Assessment

1. Present the application and supporting documents at the RO window.</td><td>1.1 Check the completeness of supporting documents based on the corresponding checklist form.

1.1a Forward the application to the respective division for encoding the required entries in the e-TESLite if complete.

1.1b Return application documents to the applicant if incomplete.</td><td>None</td><td>None</td><td>Administrative Assistant
RO</td></tr>
<tr><td></td><td>1.2 Encode the required entries in the e-TESLite and generate the application number.</td><td>DO No. 012.2025
Schedule of Fees:<table><tr><th>Value of Importation</th><th>Filing Fee</th></tr><tr><td>Php 100,000.00 and below</td><td>Php 300.00</td></tr><tr><td>From Php 100,000.01 – Php 400,000.00</td><td>Php 500.00</td></tr><tr><td>From Php 400,000.01 – Php 600,000.00</td><td>Php 700.00</td></tr><tr><td>From Php 600,000.01 – Php 800,000.00</td><td>Php 900.00</td></tr><tr><td>From Php 800,000.01 – Php 1,000,000.00</td><td>Php 1,100.00</td></tr><tr><td>From Php 1,000,000.01 –Php 5,000,000.00</td><td>Php 2,100.00</td></tr><tr><td>From Php 5,000,000.01 – Php 10,000,000.00</td><td>Php 3,100.00</td></tr><tr><td>From Php 10,000,000.01 and above</td><td>Php 4,100.00</td></tr></table></td><td>None</td><td>Administrative Assistant
RO
Administrative Assistant II
Cash Section
General Services Division
Administration Office</td></tr>
<tr><td>2. Pay the required filing fee at the Cash Section.</td><td>2.1 Receive payment and issue Official Receipt</td><td></td><td></td><td></td></tr>
<tr><td></td><td>2.2 Return the application documents, together with the accomplished checklist form and official receipt, to the applicant for submission at CRMD.</td><td>None</td><td></td><td></td></tr>
<tr><td>B. Filing

1. File the application documents, together with the</td><td>1.1 Receive the application with complete set of documentary requirements, together</td><td>None</td><td>1 hour</td><td>Administrative Officer
CRMD</td></tr>
</table>

accomplished checklist form and official receipt, at the CRMD.	with the accomplished checklist form and official receipt.			
	1.2 Return the second copy of the checklist form with the application number and the CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive transaction slip and email notice of acceptance of the application	2.1 The e-TES[Lite] will automatically assign the application to an *Action Officer* of RO-Mabuhay Lane.			
	2.2 Route the application and supporting documents to the designated *Action Officer* of RO-Mabuhay Lane.			
	2.3 Evaluate the application and its supporting documents. **2.3a If the application is sufficient** and present a valid claim, to grant the requested exemption, proceed to agency action no. 3.1 **2.3b If the application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	*Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)* RO

3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	8 hours	*Division Chief/Director IV* RO
	3.3 Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	*Assistant Secretary/ Undersecretary* ROG
	3.4 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release of the TEI to the applicant.	None	1 hour and 30 minutes	*Administrative Assistant* ROG
4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release.	None	42 minutes	CRMD
5. Present the checklist with corresponding application number and received stamp for the receiving of the hard copy of the approved TEI / Non-TEI / formal letter of compliance.	5. Release the approved TEI / Non-TEI / formal letter of compliance to the applicant.			

6. Receive the hard copy of the approved TEI / Non-TEI / formal letter of compliance.	6. A system-generated email notice will be sent to the applicant confirming either of the following: **6a.** the release of TEI or Non-TEI **6b.** the release of the formal letter of compliance			
7. Receive an email notification confirming that the result of the application has been released.	None			
	TOTAL:	**None**	**2 working days 7 hours 12 minutes**	

f. Section V, Article 62 of R.A. 8756 in relation to Section 105(h) of the TCCP, amended (R.A. No. 10863, Sec. 800(i) and R.A. No. 10963, Sec. 109(D)
Household goods and personal effects of an alien executive of the regional or area headquarters and regional operating headquarters of a multinational company

Office or Division:	Revenue Office (RO) – The Mabuhay Lane | Revenue Operations Group (ROG)
Classification:	Simple
Type of Transaction:	G2C - Government-to-Citizen
Who may avail:	Alien Executive of the regional or area headquarters and regional operating headquarters of a multinational company with approved one-time e-TES^{Lite} registration

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)	
ORIGINAL COPY:	
1. Proof of payment of filing fee (1 copy only)	- DOF Cash Section
2. Completely filled-out DOF-RO-PR-001-FR-91 REV. 1	- Requesting party/Applicant through DOF Website https://bit.ly/form-91-authorize-and-affidavit-template
3. Authorization letter (if authorized representative)	
4. Notarized Affidavit of End-Use/Ownership	
PHOTOCOPY:	
5. Import Bill of Lading/AWB	- Shipping company
6. Itemized Packing list	- Shipper from country of origin
7. Original Foreign Passport	- Requesting party/Applicant
8. Certificate of Employment	- Requesting party/Applicant
9. Contract of Employment	- Requesting party/Applicant
10. Copy of approved visa	- Department of Foreign Affairs/DFA Consular Office Abroad/Requesting party
11. Clearance from regulatory agency (if applicable)	- Appropriate regulatory agency

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. *Officer of the Day* Checklisting and Assessment 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the corresponding checklist form.	None	None	*Administrative Assistant* RO

<table>
<tr><td></td><td>1.1a Forward the application to the respective division for encoding the required entries in the e-TES^{Lit} if complete.

1.1b Return application documents to the applicant if incomplete.</td><td></td><td></td><td></td></tr>
<tr><td rowspan="3">2. Pay the required filing fee at the Cash Section.</td><td>1.2 Encode the required entries in the e-TES^{Lite} and generate the application number.</td><td rowspan="2">DO No. 012.2025
Schedule of Fees:<table><tr><th>Value of Importation</th><th>Filing Fee</th></tr><tr><td>Php 100,000.00 and below</td><td>Php 300.00</td></tr><tr><td>From Php 100,000.01 – Php 400,000.00</td><td>Php 500.00</td></tr><tr><td>From Php 400,000.01 – Php 600,000.00</td><td>Php 700.00</td></tr><tr><td>From Php 600,000.01 – Php 800,000.00</td><td>Php 900.00</td></tr><tr><td>From Php 800,000.01 – Php 1,000,000.00</td><td>Php 1,100.00</td></tr><tr><td>From Php 1,000,000.01 –Php 5,000,000.00</td><td>Php 2,100.00</td></tr><tr><td>From Php 5,000,000.01 – Php 10,000,000.00</td><td>Php 3,100.00</td></tr><tr><td>From Php 10,000,000.01 and above</td><td>Php 4,100.00</td></tr></table></td><td rowspan="2">None</td><td rowspan="2">Administrative Assistant
RO
Administrative Assistant II
Cash Section
General Services Division
Administration Office</td></tr>
<tr><td>2.1 Receive payment and issue Official Receipt</td></tr>
<tr><td>2.2 Return the application documents, together with the accomplished checklist form and official receipt, to the applicant for submission at CRMD.</td><td>None</td></tr>
<tr><td>B. Filing

1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.</td><td>1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form and official receipt.</td><td>None</td><td>1 hour</td><td>Administrative Officer
CRMD</td></tr>
</table>

	1.2 Return the second copy of the checklist form with the application number and the CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive transaction slip and email notice of acceptance of the application	2.1 The e-TES[Lite] will automatically assign the application to an *Action Officer* of RO-Mabuhay Lane.			
	2.2 Route the application and supporting documents to the designated *Action Officer* of RO-Mabuhay Lane.			
	2.3 Evaluate the application and its supporting documents. **2.3a If the application is sufficient** and present a valid claim, to grant the requested exemption, proceed to agency action no. 3.1 **2.3b If the application has discrepancy(cies)**, the *Action*	None	4 hours	*Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)* RO

	Officer will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.			
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	8 hours	*Division Chief/Director IV* RO
	3.3 Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	*Assistant Secretary/ Undersecretary* ROG
	3.4 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release of the TEI to the applicant.	None	1 hour and 30 minutes	*Administrative Assistant* ROG
4. Receive an email that the application has been processed by the Revenue Office and will be	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting			

forwarded to CRMD for release.	documents to CRMD for release.			
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release.	None	42 minutes	CRMD
5. Present the checklist with corresponding application number and received stamp for the receiving of the hard copy of the approved TEI / Non-TEI / formal letter of compliance.	5. Release the approved TEI / Non-TEI / formal letter of compliance to the applicant.			
6. Receive the hard copy of the approved TEI / Non-TEI / formal letter of compliance.	6. A system-generated email notice will be sent to the applicant confirming either of the following: **6a.** the release of TEI or Non-TEI **6b.** the release of the formal letter of compliance			
7. Receive an email notification confirming that the result of the application has been released.	None			
	TOTAL:	**None**	**2 working days 7 hours 12 minutes**	

g. Chapter 1, Section 10 of R.A. 7916, in relation to R.A. No. 10863, Sec. 800(i) and R.A. No. 10963, Sec. 109(D)
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)

Office or Division:	Revenue Office (RO) – The Mabuhay Lane | Revenue Operations Group (ROG)
Classification:	Simple
Type of Transaction:	G2C - Government-to-Citizen
Who may avail:	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) with approved one-time e-TES^{Lite} registration

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)	
ORIGINAL COPY:	
1. Proof of payment of filing fee (1 copy only)	- DOF Cash Section
2. Completely filled-out DOF-RO-PR-001-FR-91 REV. 1	- Requesting party/Applicant through DOF Website https://bit.ly/form-91-authorize-and-affidavit-template
3. Authorization letter (if authorized representative)	
4. Notarized Affidavit of End-Use/Ownership	
PHOTOCOPY:	
5. Import Bill of Lading/AWB	- Shipping company
6. Itemized packing list	- Shipper from country of origin
7. Original Foreign Passport	- Department of Foreign Affairs/DFA Consular Office Abroad/Requesting party
8. Copy of approved immigrant visa (47(a)(2) visa)	- Philippine Economic Zone Authority
9. Indorsement from PEZA indicating that the importation of the foreign national is exempted	- Philippine Economic Zone Authority
10. Clearance from regulatory agency (if applicable)	- Appropriate regulatory agency

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Checklisting and Assessment				
1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the	None	None	*Administrative Assistant* RO

<table>
<tr><td></td><td>corresponding checklist form.

1.1a Forward the application to the respective division for encoding the required entries in the e-TES^{Lit} if complete.

1.1b Return application documents to the applicant if incomplete.</td><td></td><td></td><td></td></tr>
<tr><td rowspan="3">2. Pay the required filing fee at the Cash Section.</td><td>1.2 Encode the required entries in the e-TES^{Lite} and generate the application number.</td><td rowspan="2">DO No. 012.2025
Schedule of Fees:<table><tr><th>Value of Importation</th><th>Filing Fee</th></tr><tr><td>Php 100,000.00 and below</td><td>Php 300.00</td></tr><tr><td>From Php 100,000.01 – Php 400,000.00</td><td>Php 500.00</td></tr><tr><td>From Php 400,000.01 – Php 600,000.00</td><td>Php 700.00</td></tr><tr><td>From Php 600,000.01 – Php 800,000.00</td><td>Php 900.00</td></tr><tr><td>From Php 800,000.01 – Php 1,000,000.00</td><td>Php 1,100.00</td></tr><tr><td>From Php 1,000,000.01 –Php 5,000,000.00</td><td>Php 2,100.00</td></tr><tr><td>From Php 5,000,000.01 – Php 10,000,000.00</td><td>Php 3,100.00</td></tr><tr><td>From Php 10,000,000.01 and above</td><td>Php 4,100.00</td></tr></table></td><td rowspan="3">None</td><td rowspan="3">Administrative Assistant
RO
Administrative Assistant II
Cash Section
General Services Division
Administration Office</td></tr>
<tr><td>2.1 Receive payment and issue Official Receipt</td></tr>
<tr><td>2.2 Return the application documents, together with the accomplished checklist form and official receipt, to the applicant for submission at CRMD.</td><td>None</td></tr>
<tr><td>B. Filing

1. File the application documents, together with the accomplished checklist form and</td><td>1.1 Receive the application with complete set of documentary requirements,</td><td>None</td><td>1 hour</td><td>Administrative Officer
CRMD</td></tr>
</table>

official receipt, at the CRMD.	together with the accomplished checklist form and official receipt.			
	1.2 Return the second copy of the checklist form with the application number and the CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive transaction slip and email notice of acceptance of the application	2.1 The e-TES[Lite] will automatically assign the application to an *Action Officer* of RO-Mabuhay Lane.			
	2.2 Route the application and supporting documents to the designated *Action Officer* of RO-Mabuhay Lane.			
	2.3 Evaluate the application and its supporting documents. **2.3a If the application is sufficient** and present a valid claim, to grant the requested	None	4 hours	*Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)* RO

	exemption, proceed to agency action no. 3.1 **2.3b If the application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.			
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	8 hours	*Division Chief/Director IV* RO
	3.3 Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	*Assistant Secretary/ Undersecretary* ROG
	3.4 A system-generated email notice will be sent to the applicant informing the approval of the	None	1 hour and 30 minutes	*Administrative Assistant* ROG

	application and the same will be forwarded to CRMD for release of the TEI to the applicant.			
4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release.	None	42 minutes	CRMD
5. Present the checklist with corresponding application number and received stamp for the receiving of the hard copy of the approved TEI / Non-TEI / formal letter of compliance.	5. Release the approved TEI / Non-TEI / formal letter of compliance to the applicant.			
6. Receive the hard copy of the approved TEI / Non-TEI / formal letter of compliance.	6. A system-generated email notice will be sent to the applicant confirming either of the following: **6a.** the release of TEI or Non-TEI **6b.** the release of the formal letter of compliance			

7. Receive an email notification confirming that the result of the application has been released.	None			
	TOTAL:	**None**	**2 working days 7 hours 12 minutes**	

h. R.A. No. 10863, Sec. 800(h) Personal effects and household goods of foreigners with tourist visa or consultants of the government	
Office or Division:	Revenue Office (RO) – The Mabuhay Lane | Revenue Operations Group (ROG)
Classification:	Simple
Type of Transaction:	G2C - Government-to-Citizen
Who may avail:	Foreigners with tourist visa or consultants of the government with approved one-time e-TES^{Lite} registration

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)	
ORIGINAL COPY:	
1. Proof of payment of filing fee (1 copy only)	- DOF Cash Section
2. Completely filled-out DOF-RO-PR-001-FR-91 REV. 1	- Requesting party/Applicant through DOF Website https://bit.ly/form-91-authorize-and-affidavit-template
3. Authorization letter (if authorized representative)	
4. Notarized Affidavit of End-Use/Ownership	
PHOTOCOPY:	
5. Import Bill of Lading/AWB	- Shipping company
6. Itemized packing list	- Shipper from country of origin
7. Original Passport	- Requesting party/Applicant
8. Copy of pending visa application	- Requesting party/Applicant
9. Certificate of Employment (if applicable)	- Requesting party/Applicant
10. Contract of Employment (if applicable)	- Requesting party/Applicant - Requesting party/Applicant - Appropriate regulatory agency
11. Marriage Contract (if applicable)	- Head of the contracting gov't. agency
12. Clearance from regulatory agency (if applicable)	
If Government Consultant:	- Requesting party/Applicant
13. Confirmation/Certificate from the head government agency that the consignee is a foreign consultant hired by and/or rendering services to the government agency	
14. Original passport/Approved visa	
15. Favorable recommendation for conditionally-free release from the head government agency	- Head of the contracting gov't. agency
16. Contract/Agreement with the government agency	- Requesting party/Applicant

<table>
<tr><th>CLIENT STEPS</th><th>AGENCY ACTION</th><th>FEES TO BE PAID</th><th>PROCESSING TIME</th><th>PERSON RESPONSIBLE</th></tr>
<tr><td>A. Checklisting and Assessment

1. Present the application and supporting documents at the RO window.</td><td>1.1 Check the completeness of supporting documents based on the corresponding checklist form.

1.1a Forward the application to the respective division for encoding the required entries in the e-TES^{Lit} if complete.

1.1b Return application documents to the applicant if incomplete.</td><td>None</td><td>None</td><td>Administrative Assistant
RO</td></tr>
<tr><td></td><td>1.2 Encode the required entries in the e-TES^{Lite} and generate the application number.</td><td rowspan="2">DO No. 012.2025
Schedule of Fees:<table><tr><th>Value of Importation</th><th>Filing Fee</th></tr><tr><td>Php 100,000.00 and below</td><td>Php 300.00</td></tr><tr><td>From Php 100,000.01 – Php 400,000.00</td><td>Php 500.00</td></tr><tr><td>From Php 400,000.01 – Php 600,000.00</td><td>Php 700.00</td></tr><tr><td>From Php 600,000.01 – Php 800,000.00</td><td>Php 900.00</td></tr><tr><td>From Php 800,000.01 – Php 1,000,000.00</td><td>Php 1,100.00</td></tr><tr><td>From Php 1,000,000.01 –Php 5,000,000.00</td><td>Php 2,100.00</td></tr><tr><td>From Php 5,000,000.01 – Php 10,000,000.00</td><td>Php 3,100.00</td></tr><tr><td>From Php 10,000,000.01 and above</td><td>Php 4,100.00</td></tr></table></td><td rowspan="2">None</td><td rowspan="2">Administrative Assistant
RO
Administrative Assistant II
Cash Section
General Services Division
Administration Office</td></tr>
<tr><td>2. Pay the required filing fee at the Cash Section.</td><td>2.1 Receive payment and issue Official Receipt</td></tr>
<tr><td></td><td>2.2 Return the application documents, together with the accomplished checklist form and official</td><td>None</td></tr>
</table>

	receipt, to the applicant for submission at CRMD.			
B. Filing 1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.	1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form and official receipt.	None	1 hour	*Administrative Officer* CRMD
	1.2 Return the second copy of the checklist form with the application number and the CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive transaction slip and email notice of acceptance of the application	2.1 The e-TES[Lite] will automatically assign the application to an *Action Officer* of RO-Mabuhay Lane.			
	2.2 Route the application and supporting documents to the designated *Action Officer* of RO-Mabuhay Lane.			

	2.3 Evaluate the application and its supporting documents. **2.3a If the application is sufficient** and present a valid claim, to grant the requested exemption, proceed to agency action no. 3.1 **2.3b If the application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	*Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)* RO
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	8 hours	*Division Chief/Director IV* RO

	3.3 Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	*Assistant Secretary/ Undersecretary* ROG
	3.4 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release of the TEI to the applicant.	None	1 hour and 30 minutes	*Administrative Assistant* ROG
4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release.	None	42 minutes	CRMD
5. Present the checklist with corresponding application number and received stamp for the receiving of the hard copy of the approved TEI / Non-TEI / formal letter of compliance.	5. Release the approved TEI / Non-TEI / formal letter of compliance to the applicant.			
6. Receive the hard copy of the approved TEI / Non-TEI / formal letter of compliance.	6. A system-generated email notice will be sent to the applicant confirming			

	either of the following: **6a.** the release of TEI or Non-TEI **6b.** the release of the formal letter of compliance			
7. Receive an email notification confirming that the result of the application has been released.	None			
	TOTAL:	**None**	**2 working days 7 hours 12 minutes**	

i. R.A. No. 11035, Sec. 7(c)(2)(iv) and (v) Personal effects, household goods, professional equipment, instruments and materials and one (1) motor vehicle of the Balik Scientist Law	
Office or Division:	Revenue Office (RO) – The Mabuhay Lane | Revenue Operations Group (ROG)
Classification:	Simple
Type of Transaction:	G2C - Government-to-Citizen
Who may avail:	Filipino who is under Balik Scientist Program of the DOST with approved one-time e-TES^{Lite} registration.

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)	
ORIGINAL COPY:	
1. Proof of payment of filing fee (1 copy only)	- DOF Cash Section
2. Completely filled-out DOF-RO-PR-001-FR-91 REV. 1	- Requesting party/Applicant through DOF Website https://bit.ly/form-91-authorize-and-affidavit-template
3. Authorization letter (if authorized representative)	
4. Notarized Affidavit of End-Use/Ownership	
PHOTOCOPY:	
5. Import Bill of Lading/AWB	- Shipping company - Shipper from country of origin
6. Itemized packing list	- Requesting party/Applicant
7. Commercial invoice or Deed of Sale of the motor vehicle	- Department of Science and Technology (DOST)
8. Favorable Endorsement from DOST	- DOST/Requesting party
9. Letter of Engagement or Contract	- Requesting party/Applicant
10. Photocopy of Passport	- Requesting party/Applicant
11. Certificate of Registration (if registered abroad)	- Appropriate regulatory agency
12. Clearance from regulatory agency (if applicable)	

<table>
<tr><th>CLIENT STEPS</th><th>AGENCY ACTION</th><th>FEES TO BE PAID</th><th>PROCESSING TIME</th><th>PERSON RESPONSIBLE</th></tr>
<tr><td>A. Checklisting and Assessment

1. Present the application and supporting documents at the RO window.</td><td>1.1 Check the completeness of supporting documents based on the corresponding checklist form.

1.1a Forward the application to the respective division for encoding the required entries in the e-TES^{Lit} if complete.

1.1b Return application documents to the applicant if incomplete.</td><td>None</td><td>None</td><td>Administrative Assistant
RO</td></tr>
<tr><td></td><td>1.2 Encode the required entries in the e-TES^{Lite} and generate the application number.</td><td>DO No. 012.2025
Schedule of Fees:<table><tr><th>Value of Importation</th><th>Filing Fee</th></tr><tr><td>Php 100,000.00 and below</td><td>Php 300.00</td></tr><tr><td>From Php 100,000.01 – Php 400,000.00</td><td>Php 500.00</td></tr><tr><td>From Php 400,000.01 – Php 600,000.00</td><td>Php 700.00</td></tr><tr><td>From Php 600,000.01 – Php 800,000.00</td><td>Php 900.00</td></tr><tr><td>From Php 800,000.01 – Php 1,000,000.00</td><td>Php 1,100.00</td></tr><tr><td>From Php 1,000,000.01 –Php 5,000,000.00</td><td>Php 2,100.00</td></tr><tr><td>From Php 5,000,000.01 – Php 10,000,000.00</td><td>Php 3,100.00</td></tr><tr><td>From Php 10,000,000.01 and above</td><td>Php 4,100.00</td></tr></table></td><td>None</td><td>Administrative Assistant
RO
Administrative Assistant II
Cash Section
General Services Division
Administration Office</td></tr>
<tr><td>2. Pay the required filing fee at the Cash Section.</td><td>2.1 Receive payment and issue Official Receipt</td><td></td><td></td><td></td></tr>
<tr><td></td><td>2.2 Return the application documents, together with the accomplished checklist form and official receipt, to the applicant for</td><td>None</td><td></td><td></td></tr>
</table>

	submission at CRMD.			
B. Filing 1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.	1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form and official receipt.	None	1 hour	*Administrative Officer* CRMD
	1.2 Return the second copy of the checklist form with the application number and the CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive transaction slip and email notice of acceptance of the application	2.1 The e-TES[Lite] will automatically assign the application to an *Action Officer* of RO-Mabuhay Lane.			
	2.2 Route the application and supporting documents to the designated *Action Officer* of RO-Mabuhay Lane.			

	2.3 Evaluate the application and its supporting documents. **2.3a If the application is sufficient** and present a valid claim, to grant the requested exemption, proceed to agency action no. 3.1 **2.3b If the application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	*Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)* RO
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	8 hours	*Division Chief/Director IV* RO

	3.3 Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	*Assistant Secretary/ Undersecretary* ROG
	3.4 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release of the TEI to the applicant.	None	1 hour and 30 minutes	*Administrative Assistant* ROG
4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release.	None	42 minutes	CRMD
5. Present the checklist with corresponding application number and received stamp for the receiving of the hard copy of the approved TEI / Non-TEI / formal letter of compliance.	5. Release the approved TEI / Non-TEI / formal letter of compliance to the applicant.			
6. Receive the hard copy of the approved TEI / Non-TEI / formal letter of compliance.	6. A system-generated email notice will be sent to the applicant			

	confirming either of the following: **6a.** the release of TEI or Non-TEI **6b.** the release of the formal letter of compliance			
7. Receive an email notification confirming that the result of the application has been released.	None			
	TOTAL:	**None**	**2 working days 7 hours 12 minutes**	

8. Granting of tax exemption on importation of books, newspaper, magazine, review, or bulletin or any such educational reading materials covered by the UNESCO Agreement including digital or electronic format thereof

a. R.A. No. 10963, Sec. 109(R)
Books, magazines, journal, review or bulletin or any such educational reading materials covered by the UNESCO Agreement including digital or electronic format thereof

Office or Division:	Revenue Office (RO) – The Mabuhay Lane | Revenue Operations Group (ROG)
Classification:	Simple
Type of Transaction:	G2B - Government-to-Business
Who may avail:	Importers of books and any newspaper, magazine, review, or bulletin etc. with approved one-time e-TES^{Lite} registration

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)	
ORIGINAL COPY:	
1. Proof of payment of filing fee (1 copy only)	- DOF Cash Section
2. Completely filled-out DOF-RO-PR-001-FR-91 REV. 1	- Requesting party/Applicant through DOF Website https://bit.ly/form-91-authorize-and-affidavit-template
3. Authorization letter (if authorized representative)	
4. Notarized Affidavit of End-Use/Ownership	
PHOTOCOPY:	
5. Import Bill of Lading/AWB	- Shipping company
6. Commercial invoice (Itemized packing list, if applicable)	- Shipper from country of origin
7. Certification from NBDB (with OR number and date of issuance, if applicable)	- National Book Development Board
8. Clearance from regulatory agency (if applicable)	- Appropriate regulatory agency
If donation:	
9. Apostilled or Consularized Deed of Donation	- Donor
10. Notarized Deed of Acceptance	- Requesting party/Applicant

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Checklisting and Assessment 1. Present the application and	1.1 Check the completeness of	None	None	*Administrative Assistant* RO

<table>
<tr><td>supporting documents at the RO window.
2. Pay the required filing fee at the Cash Section.</td><td>supporting documents based on the corresponding checklist form.

1.1a Forward the application to the respective division for encoding the required entries in the e-TESLIT if complete.

1.1b Return application documents to the applicant if incomplete.</td><td></td><td></td><td></td></tr>
<tr><td rowspan="3"></td><td>1.2 Encode the required entries in the e-TESLite and generate the application number.</td><td rowspan="2">DO No. 012.2025
Schedule of Fees:<table><tr><th>Value of Importation</th><th>Filing Fee</th></tr><tr><td>Php 100,000.00 and below</td><td>Php 300.00</td></tr><tr><td>From Php 100,000.01 – Php 400,000.00</td><td>Php 500.00</td></tr><tr><td>From Php 400,000.01 – Php 600,000.00</td><td>Php 700.00</td></tr><tr><td>From Php 600,000.01 – Php 800,000.00</td><td>Php 900.00</td></tr><tr><td>From Php 800,000.01 – Php 1,000,000.00</td><td>Php 1,100.00</td></tr><tr><td>From Php 1,000,000.01 –Php 5,000,000.00</td><td>Php 2,100.00</td></tr><tr><td>From Php 5,000,000.01 – Php 10,000,000.00</td><td>Php 3,100.00</td></tr><tr><td>From Php 10,000,000.01 and above</td><td>Php 4,100.00</td></tr></table></td><td rowspan="3">None</td><td rowspan="3">Administrative Assistant
RO
Administrative Assistant II
Cash Section
General Services Division
Administration Office</td></tr>
<tr><td>2. Pay the required filing fee at the Cash Section.</td><td>2.1 Receive payment and issue Official Receipt</td></tr>
<tr><td>2.2 Return the application documents, together with the accomplished checklist form and official receipt, to the applicant for submission at CRMD.</td><td>None</td></tr>
<tr><td>B. Filing

1. File the application documents, together</td><td>1.1 Receive the application with</td><td>None</td><td>1 hour</td><td>Administrative Officer</td></tr>
</table>

with the accomplished checklist form and official receipt, at the CRMD.	complete set of documentary requirements, together with the accomplished checklist form and official receipt.			CRMD
	1.2 Return the second copy of the checklist form with the application number and the CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive transaction slip and email notice of acceptance of the application	2.1 The e-TES[Lite] will automatically assign the application to an *Action Officer* of RO-Mabuhay Lane.			
	2.2 Route the application and supporting documents to the designated *Action Officer* of RO-Mabuhay Lane.			
	2.3 Evaluate the application and its supporting documents. **2.3a If the application is sufficient** and	None	4 hours	*Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)* RO

	present a valid claim, to grant the requested exemption, proceed to agency action no. 3.1 **2.3b If the application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.			
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	8 hours	*Division Chief/Director IV* RO
	3.3 Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	*Assistant Secretary/ Undersecretary* ROG

	3.4 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release of the TEI to the applicant.	None	1 hour and 30 minutes	*Administrative Assistant* ROG
4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release.	None	42 minutes	CRMD
5. Present the checklist with corresponding application number and received stamp for the receiving of the hard copy of the approved TEI / Non-TEI / formal letter of compliance.	5. Release the approved TEI / Non-TEI / formal letter of compliance to the applicant.			
6. Receive the hard copy of the approved TEI / Non-TEI / formal letter of compliance.	6. A system-generated email notice will be sent to the applicant confirming either of the following:			

	6a. the release of TEI or Non-TEI **6b.** the release of the formal letter of compliance			
7. Receive an email notification confirming that the result of the application has been released.	None			
	TOTAL:	**None**	**2 working days 7 hours 12 minutes**	

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

Office or Division:	Revenue Office (RO) – The Mabuhay Lane | Revenue Operations Group (ROG)
Classification:	Simple
Type of Transaction:	G2G- Government-to-Government G2B - Government-to-Business G2C - Government-to-Citizen
Who may avail:	Book importers with approved one-time e-TES^{Lite} registration

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)	
ORIGINAL COPY:	
1. Proof of payment of filing fee (1 copy only)	- DOF Cash Section
2. Completely filled-out DOF-RO-PR-001-FR-91 REV. 1	- Requesting party/Applicant through DOF Website https://bit.ly/form-91-authorize-and-affidavit-template
3. Authorization letter (if authorized representative)	
4. Notarized Affidavit of End-Use/Ownership	
PHOTOCOPY:	
5. Import Bill of Lading/AWB	- Shipping company
6. Commercial invoice (Itemized packing list, if applicable)	- Shipper from country of origin
7. Certification from NBDB (with OR number and date of issuance, if applicable)	- National Book Development Board
8. Clearance from regulatory agency (if applicable)	- Appropriate regulatory agency
If donation:	- Donor
9. Apostilled or Consularized Deed of Donation	- Requesting party/Applicant
10. Notarized Deed of Acceptance	

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Checklisting and Assessment 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the	None	None	*Administrative Assistant* RO

<table>
<tr><td>2. Pay the required filing fee at the Cash Section.</td><td>corresponding checklist form.

1.1a Forward the application to the respective division for encoding the required entries in the e-TES^{Lit} if complete.

1.1b Return application documents to the applicant if incomplete.</td><td></td><td></td><td></td></tr>
<tr><td rowspan="3">2. Pay the required filing fee at the Cash Section.</td><td>1.2 Encode the required entries in the e-TES^{Lite} and generate the application number.</td><td rowspan="3">DO No. 012.2025
Schedule of Fees:<table><tr><th>Value of Importation</th><th>Filing Fee</th></tr><tr><td>Php 100,000.00 and below</td><td>Php 300.00</td></tr><tr><td>From Php 100,000.01 – Php 400,000.00</td><td>Php 500.00</td></tr><tr><td>From Php 400,000.01 – Php 600,000.00</td><td>Php 700.00</td></tr><tr><td>From Php 600,000.01 – Php 800,000.00</td><td>Php 900.00</td></tr><tr><td>From Php 800,000.01 – Php 1,000,000.00</td><td>Php 1,100.00</td></tr><tr><td>From Php 1,000,000.01 –Php 5,000,000.00</td><td>Php 2,100.00</td></tr><tr><td>From Php 5,000,000.01 – Php 10,000,000.00</td><td>Php 3,100.00</td></tr><tr><td>From Php 10,000,000.01 and above</td><td>Php 4,100.00</td></tr></table></td><td rowspan="3">None</td><td rowspan="3">Administrative Assistant
RO
Administrative Assistant II
Cash Section
General Services Division
Administration Office</td></tr>
<tr><td>2.1 Receive payment and issue Official Receipt</td></tr>
<tr><td>2.2 Return the application documents, together with the accomplished checklist form and official receipt, to the applicant for submission at CRMD.</td><td>None</td></tr>
<tr><td>B. Filing

1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.</td><td>1.1 Receive the application with complete set of documentary requirements, together with the accomplished</td><td>None</td><td>1 hour</td><td>Administrative Officer
CRMD</td></tr>
</table>

	checklist form and official receipt.			
	1.2 Return the second copy of the checklist form with the application number and the CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive transaction slip and email notice of acceptance of the application	2.1 The e-TES[Lite] will automatically assign the application to an *Action Officer* of RO-Mabuhay Lane.			
	2.2 Route the application and supporting documents to the designated *Action Officer* of RO-Mabuhay Lane.			
	2.3 Evaluate the application and its supporting documents. **2.3a If the application is sufficient** and present a valid claim, to grant the requested exemption, proceed to agency action no. 3.1	None	4 hours	*Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)* RO

	2.3b If the application has discrepancy(cies), the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.			
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	8 hours	*Division Chief/Director IV* RO
	3.3 Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	*Assistant Secretary/ Undersecretary* ROG
	3.4 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release of the TEI to the applicant.	None	1 hour and 30 minutes	*Administrative Assistant* ROG

4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release.	None	42 minutes	CRMD
5. Present the checklist with corresponding application number and received stamp for the receiving of the hard copy of the approved TEI / Non-TEI / formal letter of compliance.	5. Release the approved TEI / Non-TEI / formal letter of compliance to the applicant.			
6. Receive the hard copy of the approved TEI / Non-TEI / formal letter of compliance.	6. A system-generated email notice will be sent to the applicant confirming either of the following: **6a.** the release of TEI or Non-TEI **6b.** the release of the formal letter of compliance			
7. Receive an email notification confirming that the result of the application has been released.	None			
	TOTAL:	**None**	**2 working days 7 hours 12 minutes**	

c. R.A. 8047, Sec. 12 Book or raw materials to be used in book publishing	
Office or Division:	Revenue Office (RO) – The Mabuhay Lane | Revenue Operations Group (ROG)
Classification:	Simple
Type of Transaction:	G2B - Government-to-Business
Who may avail:	Importers of books or raw materials to be used in book publishing with approved one-time e-TES^{Lite} registration

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS) **ORIGINAL COPY:** 1. Proof of payment of filing fee (1 copy only) 2. Completely filled-out DOF-RO-PR-001-FR-91 REV. 1 3. Authorization letter (if authorized representative) 4. Notarized Affidavit of End-Use/Ownership 5. Completely filled-out DOF-RO Form No. 156 (if applicable) **PHOTOCOPY:** 6. Import Bill of Lading/AWB 7. Commercial invoice (Packing list, if applicable) 8. Favorable recommendation from NBDB 9. Import Pro-Forma Invoice 10. Application Form from NBDB 11. Clearance from regulatory agency (if applicable)	- DOF Cash Section - Requesting party/Applicant through DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping company - Shipper from country of origin - National Book Development Board - Shipper from country of origin - National Book Development Board - Appropriate regulatory agency

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Checklisting and Assessment 1. Present the application and supporting documents at the RO window. 2. Pay the required filing fee at the Cash Section.	1.1 Check the completeness of supporting documents based on the corresponding checklist form.	None	None	*Administrative Assistant* RO

<table>
<tr><td></td><td>1.1a Forward the application to the respective division for encoding the required entries in the e-TES^{Lit} if complete.

1.1b Return application documents to the applicant if incomplete.</td><td></td><td></td><td></td></tr>
<tr><td rowspan="2"></td><td>1.2 Encode the required entries in the e-TES^{Lite} and generate the application number.</td><td rowspan="3">DO No. 012.2025
Schedule of Fees:<table><tr><th>Value of Importation</th><th>Filing Fee</th></tr><tr><td>Php 100,000.00 and below</td><td>Php 300.00</td></tr><tr><td>From Php 100,000.01 – Php 400,000.00</td><td>Php 500.00</td></tr><tr><td>From Php 400,000.01 – Php 600,000.00</td><td>Php 700.00</td></tr><tr><td>From Php 600,000.01 – Php 800,000.00</td><td>Php 900.00</td></tr><tr><td>From Php 800,000.01 – Php 1,000,000.00</td><td>Php 1,100.00</td></tr><tr><td>From Php 1,000,000.01 –Php 5,000,000.00</td><td>Php 2,100.00</td></tr><tr><td>From Php 5,000,000.01 – Php 10,000,000.00</td><td>Php 3,100.00</td></tr><tr><td>From Php 10,000,000.01 and above</td><td>Php 4,100.00</td></tr></table></td><td rowspan="3">None</td><td rowspan="3">Administrative Assistant
RO
Administrative Assistant II
Cash Section
General Services Division
Administration Office</td></tr>
<tr><td>2. Pay the required filing fee at the Cash Section.</td><td>2.1 Receive payment and issue Official Receipt</td></tr>
<tr><td></td><td>2.2 Return the application documents, together with the accomplished checklist form and official receipt, to the applicant for submission at CRMD.</td><td>None</td></tr>
<tr><td>B. Filing

1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.</td><td>1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form and official receipt.</td><td>None</td><td>1 hour</td><td>Administrative Officer
CRMD</td></tr>
</table>

	1.2 Return the second copy of the checklist form with the application number and the CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive transaction slip and email notice of acceptance of the application	2.1 The e-TES[Lite] will automatically assign the application to an *Action Officer* of RO-Mabuhay Lane.			
	2.2 Route the application and supporting documents to the designated *Action Officer* of RO-Mabuhay Lane.			
	2.3 Evaluate the application and its supporting documents. **2.3a If the application is sufficient** and present a valid claim, to grant the requested exemption, proceed to agency action no. 3.1 **2.3b If the application has discrepancy(cies)**, the *Action*	None	4 hours	*Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)* RO

	Officer will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.			
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	8 hours	*Division Chief/Director IV* RO
	3.3 Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	*Assistant Secretary/ Undersecretary* ROG
	3.4 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release of the TEI to the applicant.	None	1 hour and 30 minutes	*Administrative Assistant* ROG
4. Receive an email that the application has been processed by the Revenue Office and will be	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting			

forwarded to CRMD for release.	documents to CRMD for release.			
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release.	None	42 minutes	CRMD
5. Present the checklist with corresponding application number and received stamp for the receiving of the hard copy of the approved TEI / Non-TEI / formal letter of compliance.	5. Release the approved TEI / Non-TEI / formal letter of compliance to the applicant.			
6. Receive the hard copy of the approved TEI / Non-TEI / formal letter of compliance.	6. A system-generated email notice will be sent to the applicant confirming either of the following: **6a.** the release of TEI or Non-TEI **6b.** the release of the formal letter of compliance			
7. Receive an email notification confirming that the result of the application has been released.	None			
	TOTAL:	**None**	**2 working days 7 hours 12 minutes**	

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

Office or Division:	Revenue Office (RO) – The Mabuhay Lane | Revenue Operations Group (ROG)
Classification:	Simple
Type of Transaction:	G2G- Government-to-Government G2B - Government-to-Business G2C - Government-to-Citizen
Who may avail:	Importers of books, documents, educational, scientific, and cultural materials under UNESCO Florence Agreement with approved one-time e-TES^{Lite} registration

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)	
ORIGINAL COPY:	
1. Proof of payment of filing fee (1 copy only)	- DOF Cash Section
2. Completely filled-out DOF-RO-PR-001-FR-91 REV. 1	- Requesting party/Applicant through DOF Website https://bit.ly/form-91-authorize-and-affidavit-template
3. Authorization letter (if authorized representative)	
4. Notarized Affidavit of End-Use/Ownership	
PHOTOCOPY:	
5. Import Bill of Lading/AWB	- Shipping company
6. Commercial invoice (Packing list, if applicable)	- Shipper from country of origin
	- UNESCO Philippine National Commission
7. UNESCO letter recommendation	- National Book Development Board
8. Certification from NBDB (with OR number and date of issuance) (if applicable)	- Appropriate regulatory agency
9. Clearance from regulatory agency (if applicable)	
If Donation:	- Donor
10. Apostilled or Consularized Deed of Donation	- Requesting party/Applicant
11. Notarized Deed of Acceptance	

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Checklisting and Assessment 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the	None	None	*Administrative Assistant* RO

<table>
<tr><td>2. Pay the required filing fee at the Cash Section.</td><td>corresponding checklist form.

1.1a Forward the application to the respective division for encoding the required entries in the e-TES^{Lit} if complete.

1.1b Return application documents to the applicant if incomplete.</td><td></td><td></td><td></td></tr>
<tr><td rowspan="3"></td><td>1.2 Encode the required entries in the e-TES^{Lite} and generate the application number.</td><td rowspan="3">DO No. 012.2025
Schedule of Fees:<table><tr><th>Value of Importation</th><th>Filing Fee</th></tr><tr><td>Php 100,000.00 and below</td><td>Php 300.00</td></tr><tr><td>From Php 100,000.01 – Php 400,000.00</td><td>Php 500.00</td></tr><tr><td>From Php 400,000.01 – Php 600,000.00</td><td>Php 700.00</td></tr><tr><td>From Php 600,000.01 – Php 800,000.00</td><td>Php 900.00</td></tr><tr><td>From Php 800,000.01 – Php 1,000,000.00</td><td>Php 1,100.00</td></tr><tr><td>From Php 1,000,000.01 –Php 5,000,000.00</td><td>Php 2,100.00</td></tr><tr><td>From Php 5,000,000.01 – Php 10,000,000.00</td><td>Php 3,100.00</td></tr><tr><td>From Php 10,000,000.01 and above</td><td>Php 4,100.00</td></tr></table></td><td rowspan="3">None</td><td rowspan="3">Administrative Assistant
RO
Administrative Assistant II
Cash Section
General Services Division
Administration Office</td></tr>
<tr><td>2. Pay the required filing fee at the Cash Section.</td><td>2.1 Receive payment and issue Official Receipt</td></tr>
<tr><td>2.2 Return the application documents, together with the accomplished checklist form and official receipt, to the applicant for submission at CRMD.</td><td>None</td></tr>
<tr><td>B. Filing

1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.</td><td>1.1 Receive the application with complete set of documentary requirements, together with the accomplished</td><td>None</td><td>1 hour</td><td>Administrative Officer
CRMD</td></tr>
</table>

	checklist form and official receipt.			
	1.2 Return the second copy of the checklist form with the application number and the CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive transaction slip and email notice of acceptance of the application	2.1 The e-TES[Lite] will automatically assign the application to an *Action Officer* of RO-Mabuhay Lane.			
	2.2 Route the application and supporting documents to the designated *Action Officer* of RO-Mabuhay Lane.			
	2.3 Evaluate the application and its supporting documents. **2.3a If the application is sufficient** and present a valid claim, to grant the requested exemption, proceed to agency action no. 3.1	None	4 hours	*Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)* RO

	2.3b If the application has discrepancy(cies), the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.			
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	8 hours	*Division Chief/Director IV* RO
	3.3 Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	*Assistant Secretary/ Undersecretary* ROG
	3.4 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release of the TEI to the applicant.	None	1 hour and 30 minutes	*Administrative Assistant* ROG

4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release.	None	42 minutes	CRMD
5. Present the checklist with corresponding application number and received stamp for the receiving of the hard copy of the approved TEI / Non-TEI / formal letter of compliance.	5. Release the approved TEI / Non-TEI / formal letter of compliance to the applicant.			
6. Receive the hard copy of the approved TEI / Non-TEI / formal letter of compliance.	6. A system-generated email notice will be sent to the applicant confirming either of the following: **6a.** the release of TEI or Non-TEI **6b.** the release of the formal letter of compliance			
7. Receive an email notification confirming that the result of the application has been released.	None			
	TOTAL:	**None**	**2 working days 7 hours 12 minutes**	

9. Granting of tax exemption on importation of fertilizers, breeding stocks, and ingredients for making feeds, etc.

a. R.A. No. 10963, Sec. 109(B)
Fertilizers, seeds, seedlings, and fingerlings; fish, prawn, livestock and poultry feeds, including ingredients, whether locally produced or imported, used in the manufacture of finished feeds

Office or Division:	Revenue Office (RO) – The Mabuhay Lane | Revenue Operations Group (ROG)
Classification:	Simple
Type of Transaction:	G2G- Government-to-Government G2B - Government-to-Business
Who may avail:	Companies who are qualified under R.A. 10963, Sec. 109(b) with approved one-time e-TES^{Lite} registration

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)	
ORIGINAL COPY:	
1. Proof of payment of filing fee (1 copy only)	- DOF Cash Section
2. Completely filled-out DOF-RO-PR-001-FR-91 REV. 1	- Requesting party/Applicant through DOF Website https://bit.ly/form-91-authorize-and-affidavit-template
3. Authorization letter (if authorized representative)	
4. Notarized Affidavit of End-Use/Ownership	
PHOTOCOPY:	
5. Import Bill of Lading/AWB	- Shipping company
6. Commercial invoice (Packing list, if applicable)	- Shipper from country of origin
7. Veterinary Quarantine Clearance to Import from applicable government agency (BPI/BFAR/BAI/FPA)	- BPI/BFAR/BAI/FPA
8. SPS Import Clearance	- BPI/BFAR/BAI/FPA
9. Articles of Incorporation and By-Laws	- Securities and Exchange Commission/ Cooperative Development Authority
10. Clearance from regulatory agency (if applicable)	- Appropriate regulatory agency

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Checklisting and Assessment 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the	None	None	*Administrative Assistant* RO

<table>
<tr><td>2. Pay the required filing fee at the Cash Section.</td><td>corresponding checklist form.

1.1a Forward the application to the respective division for encoding the required entries in the e-TES^{Lit} if complete.

1.1b Return application documents to the applicant if incomplete.</td><td></td><td></td><td></td></tr>
<tr><td rowspan="3">2. Pay the required filing fee at the Cash Section.</td><td>1.2 Encode the required entries in the e-TES^{Lite} and generate the application number.</td><td rowspan="3">DO No. 012.2025
Schedule of Fees:<table><tr><th>Value of Importation</th><th>Filing Fee</th></tr><tr><td>Php 100,000.00 and below</td><td>Php 300.00</td></tr><tr><td>From Php 100,000.01 – Php 400,000.00</td><td>Php 500.00</td></tr><tr><td>From Php 400,000.01 – Php 600,000.00</td><td>Php 700.00</td></tr><tr><td>From Php 600,000.01 – Php 800,000.00</td><td>Php 900.00</td></tr><tr><td>From Php 800,000.01 – Php 1,000,000.00</td><td>Php 1,100.00</td></tr><tr><td>From Php 1,000,000.01 –Php 5,000,000.00</td><td>Php 2,100.00</td></tr><tr><td>From Php 5,000,000.01 – Php 10,000,000.00</td><td>Php 3,100.00</td></tr><tr><td>From Php 10,000,000.01 and above</td><td>Php 4,100.00</td></tr></table></td><td rowspan="3">None</td><td rowspan="3">Administrative Assistant
RO
Administrative Assistant II
Cash Section
General Services Division
Administration Office</td></tr>
<tr><td>2.1 Receive payment and issue Official Receipt</td></tr>
<tr><td>2.2 Return the application documents, together with the accomplished checklist form and official receipt, to the applicant for submission at CRMD.</td><td>None</td></tr>
<tr><td>B. Filing

1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.</td><td>1.1 Receive the application with complete set of documentary requirements, together with the accomplished</td><td>None</td><td>1 hour</td><td>Administrative Officer
CRMD</td></tr>
</table>

	checklist form and official receipt.			
	1.2 Return the second copy of the checklist form with the application number and the CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive transaction slip and email notice of acceptance of the application	2.1 The e-TES[Lite] will automatically assign the application to an *Action Officer* of RO-Mabuhay Lane.			
	2.2 Route the application and supporting documents to the designated *Action Officer* of RO-Mabuhay Lane.			
	2.3 Evaluate the application and its supporting documents. **2.3a If the application is sufficient** and present a valid claim, to grant the requested exemption, proceed to agency action no. 3.1	None	4 hours	*Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)* RO

	2.3b If the application has discrepancy(cies), the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.			
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	8 hours	*Division Chief/Director IV* RO
	3.3 Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	*Assistant Secretary/ Undersecretary* ROG
	3.4 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release of the TEI to the applicant.	None	1 hour and 30 minutes	*Administrative Assistant* ROG

4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release.	None	42 minutes	CRMD
5. Present the checklist with corresponding application number and received stamp for the receiving of the hard copy of the approved TEI / Non-TEI / formal letter of compliance.	5. Release the approved TEI / Non-TEI / formal letter of compliance to the applicant.			
6. Receive the hard copy of the approved TEI / Non-TEI / formal letter of compliance.	6. A system-generated email notice will be sent to the applicant confirming either of the following: **6a.** the release of TEI or Non-TEI **6b.** the release of the formal letter of compliance			
7. Receive an email notification confirming that the result of the application has been released.	None			
	TOTAL:	**None**	**2 working days 7 hours 12 minutes**	

10. Granting of tax exemption on importation of donated equipment instruments, and materials to DOST

a. R.A. No. 11035, Sec. 6(e)
Donated equipment, instruments, and materials to DOST

Office or Division:	Revenue Office (RO) – The Mabuhay Lane | Revenue Operations Group (ROG)
Classification:	Simple
Type of Transaction:	G2G- Government-to-Government
Who may avail:	Department of Science and Technology (DOST) with approved e-TES[Lite] registration

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)	
ORIGINAL COPY:	
1. Proof of payment of filing fee (1 copy only)	- DOF Cash Section
2. Completely filled-out DOF-RO-PR-001-FR-91 REV. 1	- Requesting party/Applicant through DOF Website https://bit.ly/form-91-authorize-and-affidavit-template
3. Authorization letter (if authorized representative)	
4. Notarized Affidavit of End-Use/Ownership	
PHOTOCOPY:	
5. Import Bill of Lading/AWB	- Shipping company
6. Commercial invoice (Packing list, if applicable)	- Shipper from country of origin
7. Apostilled or Consularized Deed of Donation	- Donor
8. Notarized Deed of Acceptance	- Requesting party/Applicant
9. Clearance from regulatory agency (if applicable)	- Appropriate regulatory agency

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Checklisting and Assessment 1. Present the application and supporting documents at the RO window. 2. Pay the required filing fee at the Cash Section.	1.1 Check the completeness of supporting documents based on the corresponding checklist form.	None	None	*Administrative Assistant* RO

<table>
<tr><td></td><td>1.1a Forward the application to the respective division for encoding the required entries in the e-TES^{Lit} if complete.

1.1b Return application documents to the applicant if incomplete.</td><td></td><td></td><td></td></tr>
<tr><td rowspan="2"></td><td>1.2 Encode the required entries in the e-TES^{Lite} and generate the application number.</td><td rowspan="3">DO No. 012.2025
Schedule of Fees:<table><tr><th>Value of Importation</th><th>Filing Fee</th></tr><tr><td>Php 100,000.00 and below</td><td>Php 300.00</td></tr><tr><td>From Php 100,000.01 – Php 400,000.00</td><td>Php 500.00</td></tr><tr><td>From Php 400,000.01 – Php 600,000.00</td><td>Php 700.00</td></tr><tr><td>From Php 600,000.01 – Php 800,000.00</td><td>Php 900.00</td></tr><tr><td>From Php 800,000.01 – Php 1,000,000.00</td><td>Php 1,100.00</td></tr><tr><td>From Php 1,000,000.01 –Php 5,000,000.00</td><td>Php 2,100.00</td></tr><tr><td>From Php 5,000,000.01 – Php 10,000,000.00</td><td>Php 3,100.00</td></tr><tr><td>From Php 10,000,000.01 and above</td><td>Php 4,100.00</td></tr></table></td><td rowspan="3">None</td><td rowspan="3">Administrative Assistant
RO
Administrative Assistant II
Cash Section
General Services Division
Administration Office</td></tr>
<tr><td>2. Pay the required filing fee at the Cash Section.</td><td>2.1 Receive payment and issue Official Receipt</td></tr>
<tr><td></td><td>2.2 Return the application documents, together with the accomplished checklist form and official receipt, to the applicant for submission at CRMD.</td><td>None</td></tr>
<tr><td>B. Filing

1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.</td><td>1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form and official receipt.</td><td>None</td><td>1 hour</td><td>Administrative Officer
CRMD</td></tr>
</table>

	1.2 Return the second copy of the checklist form with the application number and the CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive transaction slip and email notice of acceptance of the application	2.1 The e-TES[Lite] will automatically assign the application to an *Action Officer* of RO-Mabuhay Lane.			
	2.2 Route the application and supporting documents to the designated *Action Officer* of RO-Mabuhay Lane.			
	2.3 Evaluate the application and its supporting documents. **2.3a If the application is sufficient** and present a valid claim, to grant the requested exemption, proceed to agency action no. 3.1 **2.3b If the application has discrepancy(cies)**, the *Action*	None	4 hours	*Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)* RO

	Officer will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.			
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	8 hours	*Division Chief/Director IV* RO
	3.3 Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	*Assistant Secretary/ Undersecretary* ROG
	3.4 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release of the TEI to the applicant.	None	1 hour and 30 minutes	*Administrative Assistant* ROG
4. Receive an email that the application has been processed by the Revenue Office and will be	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting			

forwarded to CRMD for release.	documents to CRMD for release.			
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release.	None	42 minutes	CRMD
5. Present the checklist with corresponding application number and received stamp for the receiving of the hard copy of the approved TEI / Non-TEI / formal letter of compliance.	5. Release the approved TEI / Non-TEI / formal letter of compliance to the applicant.			
6. Receive the hard copy of the approved TEI / Non-TEI / formal letter of compliance.	6. A system-generated email notice will be sent to the applicant confirming either of the following: **6a.** the release of TEI or Non-TEI **6b.** the release of the formal letter of compliance			
7. Receive an email notification confirming that the result of the application has been released.	None			
	TOTAL:	**None**	**2 working days 7 hours 12 minutes**	

11. Granting of tax exemption on importation of agriculture and marine products

a. R.A. No. 10963, Section 109(B) in relation to the Agreement Establishing the Asean-Australia-New Zealand Free Trade (AANZFTA)
Agricultural and marine food products in their original state livestock and poultry; breeding stocks and genetic materials

Office or Division:	Revenue Office (RO) – The Mabuhay Lane | Revenue Operations Group (ROG)
Classification:	Simple
Type of Transaction:	G2G - Government-to-Government G2B - Government-to-Business
Who may avail:	Companies who are qualified under R.A. 10963, Section 109(a) with approved e-TES^{Lite} registration

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)	
ORIGINAL COPY:	
1. Proof of payment of filing fee (1 copy only)	- DOF Cash Section
2. Completely filled-out DOF-RO-PR-001-FR-91 REV. 1	- Requesting party/Applicant through DOF Website https://bit.ly/form-91-authorize-and-affidavit-template
3. Authorization letter (if authorized representative)	
4. Notarized Affidavit of End-Use/Ownership	
PHOTOCOPY:	
5. Import Bill of Lading/AWB	- Shipping company
6. Commercial invoice (Packing list, if applicable)	- Shipper from country of origin
7. Veterinary Quarantine Clearance from applicable government agency (BAI/BPI/BFAR/FPA as applicable)	- Appropriate Regulatory Agency
8. SPS Import Clearance	- Bureau of Animal Industry (BAI)
9. Advanced Tariff Ruling	- Tariff Commission
10. Articles of Incorporation and By-Laws	- Requesting party/Applicant
11. Clearance from regulatory agency (if applicable)	- Appropriate regulatory agency

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Checklisting and Assessment 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the	None	None	*Administrative Assistant* RO

<table>
<tr><td>2. Pay the required filing fee at the Cash Section.</td><td>corresponding checklist form.

1.1a Forward the application to the respective division for encoding the required entries in the e-TES^{Lit} if complete.

1.1b Return application documents to the applicant if incomplete.</td><td></td><td></td><td></td></tr>
<tr><td rowspan="3">2. Pay the required filing fee at the Cash Section.</td><td>1.2 Encode the required entries in the e-TES^{Lite} and generate the application number.</td><td rowspan="3">DO No. 012.2025
Schedule of Fees:<table><tr><th>Value of Importation</th><th>Filing Fee</th></tr><tr><td>Php 100,000.00 and below</td><td>Php 300.00</td></tr><tr><td>From Php 100,000.01 – Php 400,000.00</td><td>Php 500.00</td></tr><tr><td>From Php 400,000.01 – Php 600,000.00</td><td>Php 700.00</td></tr><tr><td>From Php 600,000.01 – Php 800,000.00</td><td>Php 900.00</td></tr><tr><td>From Php 800,000.01 – Php 1,000,000.00</td><td>Php 1,100.00</td></tr><tr><td>From Php 1,000,000.01 –Php 5,000,000.00</td><td>Php 2,100.00</td></tr><tr><td>From Php 5,000,000.01 – Php 10,000,000.00</td><td>Php 3,100.00</td></tr><tr><td>From Php 10,000,000.01 and above</td><td>Php 4,100.00</td></tr></table></td><td rowspan="3">None</td><td rowspan="3">Administrative Assistant
RO
Administrative Assistant II
Cash Section
General Services Division
Administration Office</td></tr>
<tr><td>2.1 Receive payment and issue Official Receipt</td></tr>
<tr><td>2.2 Return the application documents, together with the accomplished checklist form and official receipt, to the applicant for submission at CRMD.</td><td>None</td></tr>
<tr><td>B. Filing

1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.</td><td>1.1 Receive the application with complete set of documentary requirements, together with the accomplished</td><td>None</td><td>1 hour</td><td>Administrative Officer
CRMD</td></tr>
</table>

	checklist form and official receipt.			
	1.2 Return the second copy of the checklist form with the application number and the CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive transaction slip and email notice of acceptance of the application	2.1 The e-TES[Lite] will automatically assign the application to an *Action Officer* of RO-Mabuhay Lane.			
	2.2 Route the application and supporting documents to the designated *Action Officer* of RO-Mabuhay Lane.			
	2.3 Evaluate the application and its supporting documents. **2.3a If the application is sufficient** and present a valid claim, to grant the requested exemption, proceed to agency action no. 3.1	None	4 hours	*Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)* RO

	2.3b If the application has discrepancy(cies), the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.			
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	8 hours	*Division Chief/Director IV* RO
	3.3 Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	*Assistant Secretary/ Undersecretary* ROG
	3.4 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release of the TEI to the applicant.	None	1 hour and 30 minutes	*Administrative Assistant* ROG

4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release.	None	42 minutes	CRMD
5. Present the checklist with corresponding application number and received stamp for the receiving of the hard copy of the approved TEI / Non-TEI / formal letter of compliance.	5. Release the approved TEI / Non-TEI / formal letter of compliance to the applicant.			
6. Receive the hard copy of the approved TEI / Non-TEI / formal letter of compliance.	6. A system-generated email notice will be sent to the applicant confirming either of the following: **6a.** the release of TEI or Non-TEI **6b.** the release of the formal letter of compliance			
7. Receive an email notification confirming that the result of the application has been released.	None			
	TOTAL:	**None**	**2 working days 7 hours 12 minutes**	

12. **Granting tax exemption on Importation of Relief Consignment**

a. R.A. No. 10863, Section 121
Goods such as food, medicine, equipment and materials for shelter, donated or leased to government institutions and accredited private entities for free distribution or use of victims of calamities.

Office or Division:	Revenue Office (RO) – The Mabuhay Lane | Revenue Operations Group (ROG)
Classification:	Simple
Type of Transaction:	G2G - Government-to-Government G2B - Government-to-Business
Who may avail:	Companies who are qualified under R.A. 10863, Section 121 with approved e-TES^{Lite} registration

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)	
ORIGINAL COPY:	
1. Proof of payment of filing fee (1 copy only)	- DOF Cash Section
2. Completely filled-out DOF-RO-PR-001-FR-91 REV. 1	- Requesting party/Applicant through DOF Website https://bit.ly/form-91-authorize-and-affidavit-template
3. Authorization letter (if authorized representative)	
4. Notarized Affidavit of End-Use/Ownership	
PHOTOCOPY:	
5. Import Bill of Lading/AWB	- Shipping company - Shipper from country of origin
6. Commercial or Non-Commercial Invoice or equivalent document (Statement of Value Invoice) (e.g. Proforma Invoice, Consignment Invoice, if available)	- Shipper from country of origin - Requesting party/Applicant
7. Itemized Packing List	
8. Written Undertaking to re-export temporarily admitted goods (if leased equipment)	- Donor
9. Deed of Donation or Letter of Intent to Donate the Goods	- Requesting party/Applicant - Food and Drug Administration (FDA)
10. Notarized Deed of Acceptance	
11. Approved Emergency Use Authorization (EUA) or Certificate of Compassionate (CSP) issued by the FDA	- Appropriate Regulatory Agency

<table>
<tr><td colspan="2">12. Clearance from Regulatory Agency (if applicable)</td><td colspan="3"></td></tr>
<tr><th>CLIENT STEPS</th><th>AGENCY ACTION</th><th>FEES TO BE PAID</th><th>PROCESSING TIME</th><th>PERSON RESPONSIBLE</th></tr>
<tr><td>A. Checklisting and Assessment

1. Present the application and supporting documents at the RO window.
2. Pay the required filing fee at the Cash Section.</td><td>1.1 Check the completeness of supporting documents based on the corresponding checklist form.

1.1a Forward the application to the respective division for encoding the required entries in the e-TES^{Lit} if complete.

1.1b Return application documents to the applicant if incomplete.</td><td>None</td><td>None</td><td>Administrative Assistant
RO</td></tr>
<tr><td></td><td>1.2 Encode the required entries in the e-TES^{Lite} and generate the application number.</td><td>DO No. 012.2025
Schedule of Fees:<table><tr><th>Value of Importation</th><th>Filing Fee</th></tr><tr><td>Php 100,000.00 and below</td><td>Php 300.00</td></tr><tr><td>From Php 100,000.01 – Php 400,000.00</td><td>Php 500.00</td></tr><tr><td>From Php 400,000.01 – Php 600,000.00</td><td>Php 700.00</td></tr><tr><td>From Php 600,000.01 – Php 800,000.00</td><td>Php 900.00</td></tr><tr><td>From Php 800,000.01 – Php 1,000,000.00</td><td>Php 1,100.00</td></tr><tr><td>From Php 1,000,000.01 –Php 5,000,000.00</td><td>Php 2,100.00</td></tr><tr><td>From Php 5,000,000.01 – Php 10,000,000.00</td><td>Php 3,100.00</td></tr><tr><td>From Php 10,000,000.01 and above</td><td>Php 4,100.00</td></tr></table></td><td>None</td><td>Administrative Assistant
RO
Administrative Assistant II
Cash Section
General Services Division Administration Office</td></tr>
<tr><td>2. Pay the required filing fee at the Cash Section.</td><td>2.1 Receive payment and issue Official Receipt</td><td></td><td></td><td></td></tr>
<tr><td></td><td>2.2 Return the application documents, together with the accomplished checklist form and official</td><td>None</td><td></td><td></td></tr>
</table>

	receipt, to the applicant for submission at CRMD.			
B. Filing 1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.	1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form and official receipt.	None	1 hour	*Administrative Officer* CRMD
	1.2 Return the second copy of the checklist form with the application number and the CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive transaction slip and email notice of acceptance of the application	2.1 The e-TES^{Lite} will automatically assign the application to an *Action Officer* of RO-Mabuhay Lane.			
	2.2 Route the application and supporting documents to the designated *Action Officer* of RO-Mabuhay Lane.			

	2.3 Evaluate the application and its supporting documents. **2.3a If the application is sufficient** and present a valid claim, to grant the requested exemption, proceed to agency action no. 3.1 **2.3b If the application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	*Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)* RO
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	8 hours	*Division Chief/Director IV* RO

	3.3 Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	*Assistant Secretary/ Undersecretary* ROG
	3.4 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release of the TEI to the applicant.	None	1 hour and 30 minutes	*Administrative Assistant* ROG
4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release.	None	42 minutes	CRMD
5. Present the checklist with corresponding application number and received stamp for the receiving of the hard copy of the approved TEI / Non-TEI / formal letter of compliance.	5. Release the approved TEI / Non-TEI / formal letter of compliance to the applicant.			
6. Receive the hard copy of the approved TEI / Non-TEI / formal letter of compliance.	6. A system-generated email notice will be sent to the applicant			

	confirming either of the following: **6a.** the release of TEI or Non-TEI **6b.** the release of the formal letter of compliance			
7. Receive an email notification confirming that the result of the application has been released.	None			
	TOTAL:	**None**	**2 working days 7 hours 12 minutes**	

13. Granting tax exemption on importation of donated goods to the Philippine government

a. Section 800(m) of R.A. 10863 (CMTA)
Donation of goods to the Philippine government or any registered relief organization for free distribution to the needy

Office or Division:	Revenue Office (RO) – Mabuhay Lane | Revenue Operations Group (ROG)
Classification:	Complex
Type of Transaction:	G2G- Government to Government G2B - Government-to-Business
Who may avail:	Government entities, Non-government relief organizations

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)	
ORIGINAL COPY:	
1. Completely filled-out DOF-RO Form No. 91	- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template
2. Notarized Affidavit of End-Use/Ownership	
3. Authorization letter (if authorized representative)	
PHOTOCOPY:	
4. Import Bill of Lading/AWB	- Shipping Company
5. Commercial or Non-Commercial Invoice (e.g. Proforma Invoice, Consignment Invoice, if available) or equivalent document (Statement of Value Invoice).	- Shipper from country of origin
6. Itemized Packing list (for foodstuff and medicines, indicate expiry dates).	- Shipper from country of origin
7. DSWD/DepEd/DOH recommendation	- Department of Social Welfare and Development, Department of Health, Department of Education
8. Authenticated/Apostilled Deed of Donation	- Donor
9. Notarized Deed of Acceptance	- Donee

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Checklisting and Assessment 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents based on the	None	None	*Administrative Assistant* RO

<table>
<tr><td>2. Pay the required filing fee at the Cash Section.</td><td>corresponding checklist form.

1.1a Forward the application to the respective division for encoding the required entries in the e-TESLit if complete.

1.1b Return application documents to the applicant if incomplete.</td><td></td><td></td><td></td></tr>
<tr><td rowspan="3">2. Pay the required filing fee at the Cash Section.</td><td>1.2 Encode the required entries in the e-TESLite and generate the application number.</td><td rowspan="3">DO No. 012.2025
Schedule of Fees:<table><tr><th>Value of Importation</th><th>Filing Fee</th></tr><tr><td>Php 100,000.00 and below</td><td>Php 300.00</td></tr><tr><td>From Php 100,000.01 – Php 400,000.00</td><td>Php 500.00</td></tr><tr><td>From Php 400,000.01 – Php 600,000.00</td><td>Php 700.00</td></tr><tr><td>From Php 600,000.01 – Php 800,000.00</td><td>Php 900.00</td></tr><tr><td>From Php 800,000.01 – Php 1,000,000.00</td><td>Php 1,100.00</td></tr><tr><td>From Php 1,000,000.01 –Php 5,000,000.00</td><td>Php 2,100.00</td></tr><tr><td>From Php 5,000,000.01 – Php 10,000,000.00</td><td>Php 3,100.00</td></tr><tr><td>From Php 10,000,000.01 and above</td><td>Php 4,100.00</td></tr></table></td><td rowspan="3">None</td><td rowspan="3">Administrative Assistant
RO
Administrative Assistant II
Cash Section
General Services Division
Administration Office</td></tr>
<tr><td>2.1 Receive payment and issue Official Receipt</td></tr>
<tr><td>2.2 Return the application documents, together with the accomplished checklist form and official receipt, to the applicant for submission at CRMD.</td><td>None</td></tr>
<tr><td>B. Filing

1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.</td><td>1.1 Receive the application with complete set of documentary requirements, together with the</td><td>None</td><td>1 hour</td><td>Administrative Officer
CRMD</td></tr>
</table>

	accomplished checklist form and official receipt.			
	1.2 Return the second copy of the checklist form with the application number and the CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive transaction slip and email notice of acceptance of the application	2.1 The e-TES[Lite] will automatically assign the application to an *Action Officer* of RO-Mabuhay Lane.			
	2.2 Route the application and supporting documents to the designated *Action Officer* of RO-Mabuhay Lane.			
	2.3 Evaluate the application and its supporting documents. **2.3a If the application is sufficient** and present a valid claim, to grant the requested exemption, proceed to	None	4 hours	*Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)* RO

	agency action no. 3.1 **2.3b If the application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.			
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	8 hours	*Division Chief/Director IV* RO
	3.3 Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	*Assistant Secretary/ Undersecretary* ROG
	3.4 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be	None	1 hour and 30 minutes	*Administrative Assistant* ROG

	forwarded to CRMD for release of the TEI to the applicant.			
4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release.	None	42 minutes	CRMD
5. Present the checklist with corresponding application number and received stamp for the receiving of the hard copy of the approved TEI / Non-TEI / formal letter of compliance.	5. Release the approved TEI / Non-TEI / formal letter of compliance to the applicant.			
6. Receive the hard copy of the approved TEI / Non-TEI / formal letter of compliance.	6. A system-generated email notice will be sent to the applicant confirming either of the following: **6a.** the release of TEI or Non-TEI **6b.** the release of the formal letter of compliance			

7. Receive an email notification confirming that the result of the application has been released.	None			
	TOTAL:	**None**	**2 working days 7 hours 12 minutes**	

14. Granting authority to pay duties and taxes on exempt goods including Vehicles

a. R.A. No. 10963, Sec. 107(B) and 131(A) of the NIRC, as amended by Sec. 800 par. 1 of the CMTA
Authority to pay duties and taxes on exempt goods including vehicles

Office or Division:	Revenue Office (RO) – The Mabuhay Lane
Classification:	Simple
Type of Transaction:	G2G - Government-to-Government G2B - Government-to-Business G2C - Government-to-Citizen
Who may avail:	Public who are qualified to apply with approved one-time e-TES^{Lite} registration

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)	
ORIGINAL COPY:	
1. Proof of payment of filing fee (1 copy only)	- DOF Cash Section
2. Completely filled-out DOF-RO-PR-001-FR-91 REV. 1	- Requesting party/Applicant through DOF Website https://bit.ly/form-91-authorize-and-affidavit-template
3. Authorization letter (if authorized representative)	
PHOTOCOPY:	
4. DFA approval to pay duties and taxes/dispose the exempt motor vehicle	- Department of Foreign Affairs
5. Deed of Sale (if not voluntary payment)	- Requesting party/Applicant
6. OR/CR of the vehicle	- Land Transportation Office
7. DFA Approval (for DFA employee only, if applicable)	- Department of Foreign Affairs
8. Clearance from regulatory agency (if applicable)	- Appropriate regulatory agency

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Checklisting and Assessment 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents. **1.1a** Forward the application to the respective division for encoding the required entries in the e-TES^{Lit} **if complete.**	None	None	*Administrative Assistant* RO *Administrative Assistant* RO

	1.1b Return application documents to the applicant **if incomplete**.			
	1.2 Encode the required entries in the e-TES^{Lite} and generate the application number.			
	1.3 Return the application documents to the applicant for submission in CRMD.			
B. Filing 1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.	1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form and official receipt.	None	1 hour	*Administrative Officer* CRMD
	1.2 Return the second copy of the checklist form with the application number and the CRMD received stamp to applicant.	None	4 hours	*Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)* RO
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive transaction slip and email notice of acceptance of the application	2.1 The e-TES^{Lite} will automatically assign the application to an *Action Officer* of RO-Mabuhay Lane.			
	2.2 Route the application and supporting documents to the designated *Action Officer* of RO-Mabuhay Lane.			

	2.3 Evaluate the application and its supporting documents. **2.3a If the application is sufficient** and present a valid claim, to grant the requested exemption, proceed to agency action no. 3.1 **2.3b If the application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.			
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.	None	8 hours	*Division Chief/Director IV* RO
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.			
	3.3 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD	None	1 hour and 30 minutes	*Administrative Assistant* ROG

	for release of the TEI to the applicant.			
4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release.	None	42 minutes	*Administrative Officer* CRMD
5. Present the checklist with corresponding application number and received stamp for the receiving of the hard copy of the approved TEI / Non-TEI / formal letter of compliance.	5. Release the approved TEI / Non-TEI / formal letter of compliance to the applicant.			
6. Receive the hard copy of the approved TEI / Non-TEI / formal letter of compliance.	6. A system-generated email notice will be sent to the applicant confirming either of the following: **6a.** the release of TEI or Non-TEI **6b.** the release of the formal letter of compliance			
7. Receive an email notification confirming that the result of the application has been released.	None			
	TOTAL:	**None**	**1 working day 7 hours 12 minutes**	

15. Granting tax exemption on importations of stores for consumption and stores to be taken away

a. Section 820 of R.A. 10863
Importations of stores for consumption and stores to be taken away

Office or Division:	Revenue Office (RO) – The Mabuhay Lane | Revenue Operations Group (ROG)
Classification:	Simple
Type of Transaction:	G2B - Government-to-Business
Who may avail:	International vessel, aircraft or train with approved one-time e-TES^{Lite} registration.

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS) **ORIGINAL COPY:** 1. Proof of payment of filing fee (1 copy only) 2. Completely filled-out DOF-RO-PR-001-FR-91 REV. 1 3. Authorization letter (if authorized representative) 4. Notarized Affidavit of End-Use/Ownership **PHOTOCOPY:** 5. Import Bill of Lading/AWB 6. Commercial invoice (Packing list, if applicable)	- DOF Cash Section - Requesting party/Applicant through DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping company - Shipper from country of origin

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Checklisting and Assessment 1. Present the application and supporting documents at the RO window. 2. Pay the required filing fee at the Cash Section.	1.1 Check the completeness of supporting documents based on the corresponding checklist form. **1.1a** Forward the application to the respective division for encoding the required entries in the e-TES^{Lit} **if complete.**	None	None	*Administrative Assistant* RO

<table>
<tr><td></td><td>1.1b Return application documents to the applicant if incomplete.</td><td></td><td></td><td></td></tr>
<tr><td rowspan="2">2. Pay the required filing fee at the Cash Section.</td><td>1.2 Encode the required entries in the e-TESLite and generate the application number.</td><td rowspan="2">DO No. 012.2025
Schedule of Fees:
<table><tr><th>Value of Importation</th><th>Filing Fee</th></tr><tr><td>Php 100,000.00 and below</td><td>Php 300.00</td></tr><tr><td>From Php 100,000.01 – Php 400,000.00</td><td>Php 500.00</td></tr><tr><td>From Php 400,000.01 – Php 600,000.00</td><td>Php 700.00</td></tr><tr><td>From Php 600,000.01 – Php 800,000.00</td><td>Php 900.00</td></tr><tr><td>From Php 800,000.01 – Php 1,000,000.00</td><td>Php 1,100.00</td></tr><tr><td>From Php 1,000,000.01 –Php 5,000,000.00</td><td>Php 2,100.00</td></tr><tr><td>From Php 5,000,000.01 – Php 10,000,000.00</td><td>Php 3,100.00</td></tr><tr><td>From Php 10,000,000.01 and above</td><td>Php 4,100.00</td></tr></table></td><td rowspan="2">None</td><td rowspan="2">Administrative Assistant
RO
Administrative Assistant II
Cash Section
General Services Division
Administration Office</td></tr>
<tr><td>2.1 Receive payment and issue Official Receipt</td></tr>
<tr><td></td><td>2.2 Return the application documents, together with the accomplished checklist form and official receipt, to the applicant for submission at CRMD.</td><td>None</td></tr>
<tr><td>B. Filing

1. File the application documents, together with the accomplished checklist form and official receipt, at the CRMD.</td><td>1.1 Receive the application with complete set of documentary requirements, together with the accomplished checklist form and official receipt.</td><td>None</td><td>1 hour</td><td>Administrative Officer
CRMD</td></tr>
<tr><td></td><td>1.2 Return the second copy of the checklist form with the application number and the CRMD received</td><td></td><td></td><td></td></tr>
</table>

	stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive transaction slip and email notice of acceptance of the application	2.1 The e-TES[Lite] will automatically assign the application to an *Action Officer* of RO-Mabuhay Lane.			
	2.2 Route the application and supporting documents to the designated *Action Officer* of RO-Mabuhay Lane.			
	2.3 Evaluate the application and its supporting documents. **2.3a If the application is sufficient** and present a valid claim, to grant the requested exemption, proceed to agency action no. 3.1 **2.3b If the application has discrepancy(cies)**, the *Action Officer* will issue a notice of compliance to the applicant to be complied	None	4 hours	*Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)* RO

	within two (2) working days, otherwise, a formal letter of compliance will be issued.			
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	8 hours	*Division Chief/Director IV* RO
	3.3 Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	*Assistant Secretary/ Undersecretary* ROG
	3.4 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release of the TEI to the applicant.	None	1 hour and 30 minutes	*Administrative Assistant* ROG
4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to			

	CRMD for release.			
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release.	None	42 minutes	CRMD
5. Present the checklist with corresponding application number and received stamp for the receiving of the hard copy of the approved TEI / Non-TEI / formal letter of compliance.	5. Release the approved TEI / Non-TEI / formal letter of compliance to the applicant.			
6. Receive the hard copy of the approved TEI / Non-TEI / formal letter of compliance.	6. A system-generated email notice will be sent to the applicant confirming either of the following: **6a.** the release of TEI or Non-TEI **6b.** the release of the formal letter of compliance			
7. Receive an email notification confirming that the result of the application has been released.	None			
	TOTAL:	**None**	**2 working days 7 hours 12 minutes**	

FEEDBACK AND COMPLAINTS MECHANISM

VI. FEEDBACK AND COMPLAINTS MECHANISMS

FEEDBACK SUBMISSION:

How to send feedback?	1. Accomplish the Customer Feedback Form (manual or online) and submit it to the ARTA Focal Person (through feedback dropbox or email). 2. For inquiries and follow ups, customer may contact this telephone number 53176363 local 2345 to 2348 or send email at cartsecretariat@dof.gov.ph

FEEDBACK PROCESSING:

How is feedback processed?	1. The ARTA Focal Persons of DOF Offices shall check the surveys every day, consolidate and process all the feedback received. 2. The ARTA Focal Persons shall refer to the concerned Office/Action Officer within one (1) day from receipt of feedback requiring answers. 3. The concerned Office / Action Officer shall be required to reply within three (3) days from receipt of the referral memo. They shall notify the customer of action taken through postal or email address as indicated in the accomplished form, copy furnished the CART Secretariat. 4. The ARTA Focal persons shall submit to the CART Secretariat a monthly/quarterly feedback report every 5th day of the preceding month. 5. The CART Secretariat shall consolidate the monthly report and prepare a quarterly report of the DOF Client Satisfaction Measurement Report to be approved by the CART Secretariat Head for submission to the CART Chairperson. 6. For inquiries and follow-ups, customers may contact this telephone number 53176363 local 2345 - 2348 or send email at cartsecretariat@dof.gov.ph

COMPLAINT FILING:

How to file complaints?	1. Accomplish the Customer/Client Satisfaction Survey Form and submit it to the ARTA Focal Person. 2. Please note that for administrative complaints under the 2017 Rules on Administrative Cases in the Civil Service (RACCS), no anonymous complaint shall be entertained unless: • The act complained of is of public knowledge, or • The allegations can be verified, or • Supported by documentary or direct evidence. 3. The absence of any of the following requirements of an administrative complaint may cause its dismissal without prejudice to refiling: • Full name and address of the complainant; • Full name and address of the person/s complained of as well as the corresponding position/s and office/s; • A narration of the relevant and material facts which show the acts or omissions allegedly committed; • Certified-true-copies of documentary evidence and affidavits of witness/es, if any; and • Certification or statement of non-forum shopping. 4. For inquiries and follow ups, customer may contact this telephone number 53176363 local 2345 - 2348 or send email at cartsecretariat@dof.gov.ph

COMPLAINT PROCESSING:

How are complaints processed?	1. The ARTA Focal Person shall immediately notify the CART Chairperson about all the complaints received by their respective Offices. 2. The CART Chairperson shall immediately determine the sufficiency of the action taken by the office. ARTA Focal Persons shall evaluate and prepare the complaints received. 3. If the complaint is an administrative complaint under the RACCS and it was duly filed with all the requirements under the RACCS, it shall be referred to the Board of Personnel Inquiry and Review, through the Human Resource Management and Development Division (HRMDD), for disposition. 4. Other complaints shall be referred to the person/s involved, through the head of the office concerned, for their response, if appropriate. 5. For inquiries and follow-ups, customer may contact this telephone number 53176363 local 2345 to 2348 or send email at cartsecretariat@dof.gov.ph

Contact Information of ARTA, PCC, CCB, and CSC	The Complaints can also be filed in any of the following offices: • **Anti-Red Tape Authority (ARTA):** complaints@arta.gov.ph Hotline 1-ARTA (1-2782) 0969-257-7242, 0928-690-4080 • **Presidential Complaint Center (PCC):** pcc@malacanang.gov.ph Hotline 8888 or 8249-8310 loc. 8175 or 8182 **8236-8645, 8736-8603, 8736-8606, 8736-8629, 8736-8621** • **Contact Center ng Bayan (CCB):** email@contactcenterngbayan.gov.ph 0908-881-6565 (SMS) • **Civil Service Commission's (CSC) Central Office or Field Offices:** csc.gov.ph