



DEPARTMENT OF FINANCE

DEPARTMENT OF FINANCE

HANDBOOK

THE DOF CITIZEN'S CHARTER
2023 (5th Edition)

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



DEPARTMENT OF FINANCE

CITIZEN'S CHARTER

2023 (5TH Edition)



Foreword

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

In view thereof, all relevant offices under its jurisdiction have worked together and crafted the 2023 Citizen's Charter 5th Edition (Charter). This Charter will serve as a guide for all clients and stakeholders being served by the Department based on its mandate. The DOF Committee on Anti-Red Tape (CART) was also created under Department Order No. 019-2021 dated August 10, 2021, to take the lead in ensuring, monitoring, and reporting of DOF's compliance with the requirements of RA No. 11032, its IRR, and subsequent issuances by the Authority.

This Charter is in accordance with the 10-Point Agenda of President Ferdinand R. Marcos, Jr. on Transparent and Efficient Governance wherein the President advocates for efficient government processes to promote transparency, shorter turnaround time and limit opportunities of corruption. Further, this Charter is a testament of the Department's adherence to the policy of competitiveness, impartiality, and accountability in all government transactions for an efficient delivery of government services.



BENJAMIN E. DIOKNO
Secretary of Finance

MAR 30 2023



I. Mandate:

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

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

II. Vision:

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

III. Mission:

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

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



- Initiation and implementation of structural reforms.

IV. Service Pledge:

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

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

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

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

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

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

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

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



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Mabuhay Lane	
1. 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 R.A. 11534 (CREATE Law) <i>Capital equipment, spare parts, and accessories imported by BOI registered new and expanding enterprises</i>	363-366
b. Section 294 (D) and (E) of the NIRC, as amended by Section 16 R.A. 11534 as implemented by FIRB Resolution No. 026-22 as clarified in the FIRB Resolution No. 033-22 <i>Laptops, Desktops, and Other IT Peripherals by IT-BPM RBE Transferees</i>	367-370
c. Section 294 (D) and (E) of the NIRC, as amended by Section 16 R.A. 11534 of (CREATE Law) <i>Spare parts by BOI registered firms</i>	371-374
d. Sec. 294 (E) in relation to Section 295(D) of the NIRC, as amended by Section 16 or RA 11534 (CREATE Law) <i>Goods directly used by a registered export enterprise for their registered project or activity</i>	375-378
e. E.O. No. 226, Sec. 39(f) <i>Capital equipment with accessories consigned to BOI registered firms</i>	379-382
2. Importation of Petroleum, Energy, Coal, and Renewable Energy Firms	
a. P.D. No. 87, Sec. 12(b) <i>Machinery, equipment, spare parts, and all materials required for Indigenous petroleum operations</i>	383-386
b. P.D. No. 972 Sec. 16 (b) <i>Machinery, equipment, spare parts, and all materials required for coal developers</i>	387-390
c. R.A. No. 9513, Sec. 15(b), and Sec. 21(a) <i>Components, parts, and materials for the manufacture and/or fabrication of RE equipment and components</i>	391-394
3. Importation of Educational Institutions	
Sec. 4(3), Article 14 of the 1987 Philippine Constitution <i>Non-stock, non-profit educational institutions</i>	395-398
4. 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) <i>Goods for the official use of the Asian Development Bank</i>	399-401
b. (filed through online) Agreement Between the Asian Development Bank and the Government of the Republic of the Philippines Regarding the Headquarters of the Asian Development Bank, Secs. 34, 44 and 45 and R.A. No. 10963, Sec. 109(k) <i>Goods for the official use of the Asian Development Bank</i>	402-404



5. Importation of Personal Effects and Household Goods	
a. E.O. No. 1037, Sec. 9(e) <i>Household furniture of Philippine Retirement Authority retirees</i>	405-408
b. R.A. No. 10863, Sec. 800(f) and R.A. No. 10963, Sec. 109(c) <i>Household goods and personal effects of Overseas Filipino Workers or Filipino Balikbayan</i>	409-412
c. R.A. No. 10863, Sec. 800(q) <i>Coffins, urns, personal effects, and household goods of deceased person</i>	413-416
d. R.A. No. 7157, Sec. 81 <i>Personal effects and household goods including (1) used motor car of foreign service officer, staff, and employee</i>	417-420
e. R.A. No. 10863, Sec. 800(i) and R.A. No. 10963, Sec. 109(d) <i>Household goods and personal effects of persons coming to settle in the Philippines or Filipinos and/or their families and descendants who are now residents or citizens of other countries</i>	421-424
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) <i>Household goods and personal effects of an alien executive of the regional or area headquarters and regional operating headquarters of a multinational company</i>	425-428
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) <i>Household goods and personal effects of foreign nationals who have settled in the Philippines in connection with their registered activity under R.A. 7916 (The Special Economic Zone Act of 1995)</i>	429-432
h. R.A. No. 10863, Sec. 800(h) <i>Personal effects and household goods of foreigners with tourist visas or consultants of the government</i>	433-436
i. R.A. No. 11035, Sec. 7(c)(2)(iv) and (v) <i>Personal effects and household goods and (1) motor vehicle under the Balik Scientist law</i>	437-440
6. Books, magazines, journals, reviews, or bulletin or any such educational reading materials covered by the UNESCO Agreement including digital or electronic format thereof	
a. R.A. No. 10963, Sec. 109(R) <i>Books, magazines, journal, reviews or bulletin or any such educational reading materials covered by the UNESCO Agreement including digital or electronic format thereof</i>	441-444
b. R.A. No. 10863, Sec. 800(t) and R.A. No. 10963, Sec. 109(r) <i>Economic, technical, vocational, scientific, philosophical, historical, and cultural books, the Koran, Ahadith, and other religious books (Printed Books)</i>	445-448
c. R.A. No. 8047, Sec. 12 <i>Books or raw materials to be used in book publishing</i>	449-452
d. Article 1(a) & (b) of the Florence Agreement Annexes (A-E) and R.A. No. 10963, Sec. 109(R)	453-456



<i>Books, documents, educational, scientific, and cultural materials</i>	
7. Importation of fertilizers, breeding stocks, and ingredients for making feeds, etc.	
a. R.A. No. 10963, Sec. 109(B) <i>Fertilizers seeds, seedlings, and fingerlings; fish, prawn, livestock, and poultry feeds, including ingredients, whether locally produced or imported, used in the manufacture of finished feeds (except specialty feeds for racehorses, fighting cocks, aquarium fish, zoo animals, and other animals generally considered as pets)</i>	457-460
8. Importation of donated equipment, instruments, and materials to DOST	
a. R.A. No. 11035, Sec. 6(e) <i>Donated equipment, instruments, and materials to DOST</i>	461-464
9. Importation under CREATE	
a. R.A. No. 11534, Sec. 109(BB)(i),(ii),(iii), as amended by Section 12 <i>Capital equipment, its spare parts, and raw materials, necessary for production of personal protective equipment components, all drugs, vaccines, and medical devices specifically prescribed and directly used for the treatment of COVID-19 prevention and drugs for the treatment of COVID-19 approved by the FDA for use in clinical trials, including raw materials directly necessary for the production of such drugs</i>	465-468
10. Importation of Agriculture and Marine products	
a. Agreement establishing the ASEAN-Australia-New Zealand Free Trade (AANZFTA) and Section 109(a) of R.A. 10963 <i>Agricultural and marine food products in their original state livestock and poultry; breeding stocks and genetic materials</i>	469-472
11. Importation of Relief Consignment	
a. R.A. 10863, Section 121 <i>Goods such as food, medicine, equipment and materials for shelter, donated or leased to government institutions and accredited private entities for free distribution or use of victims of calamities.</i>	473-476
12. Authority to pay duties and taxes on exempt goods including Vehicles	
a. R.A. 10963, Sec. 107(B) and 131(A) of the NIRC, as amended by Sec. 800 par. 1 of the CMTA <i>Authority to pay duties and taxes on exempt goods including vehicles</i>	477-480
13. Importation of COVID-19 Vaccines	
a. R.A. 11525, Sec. 11 <i>COVID-19 Vaccines</i>	481-484



Privatization and Corporate Affairs Group
Corporate Operations Office
(PCAG - COO)
External Services



1. Issuance of Comments on GOCC Requests for Tax Subsidy

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

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



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

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

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

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



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

This refers to the evaluation of requests of GOCCs, including local water districts, to open/ maintain accounts with banks other than the authorized government depository banks (AGDBs) pursuant to DOF Circular No. 002.2022, as amended.

Office or Division:	Privatization and Corporate Affairs Group - Corporate Operations Office (PCAG-COO)			
Classification:	Highly Technical			
Type of Transaction:	G2G - Government-to-Government			
Who may avail:	Government-Owned or -Controlled Corporations (GOCCs)			
Checklist of Requirements			Where to Secure	
Letter of request addressed to the Secretary of Finance, signed by the head of the requesting GOCC or its duly designated officer, indicating the following:			GOCC	
a. Terms of the deposit				
b. Purpose for opening and maintaining an account with the (proposed) bank and specific reasons for not meeting the conditions				
c. That the GOCCs shall comply with fiscal and financial reporting requirements of the DOF				
Board Resolution approving the request for approval and/or endorsement from the DOF (duly signed by the members of the board approving the same)				
Summary of daily collection reports for the last three months and latest average daily cash balance			GOCC	
List of AGDBs within 50-kilometer radius and the products and services currently offered			GOCC	
Other additional supporting documents that may be requested in the course of evaluation for clarification, as applicable:			GOCC	
a. Certifications from the AGDBs that the products or services cannot be provided; and,				
b. Vicinity maps showing the (i) locations, (ii) distance between the requesting agency and the AGDBs; and, (iii) distance between the requesting agency and the (proposed) bank or independent report or certification from the Philippine National Police Provincial Office confirming the existence of the security risk, if applicable				
Client Steps	Agency Action	Fees to be paid	Processing time per ARTA Law	Personnel Responsible
1. GOCC to submit to the Assistant Secretary's Office,	1.1. Receive and record the request/ documents from the	None	1 hour	<i>Administrative Aide II</i> Assistant Secretary's Office



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

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

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

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



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



1. Provision of Technical Guidance on Foreign Funded Project

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

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

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



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



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



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

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

Office or Division:	International Finance Policy Office
Classification:	Highly Technical
Type of Transaction:	G2G- Government to Government
Who may avail:	<ul style="list-style-type: none"> a.) Other countries with which the Philippines has international relations with b.) International Organizations and Forums that the Philippines is a member of or affiliated with c.) Local Public and Private institutions that the Department coordinates with d.) Other Government Agencies, Offices, Bureaus, Commissions in the Philippines

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

Client Steps	Agency Action	Fees to be Paid	Processing Time	Personnel Responsible
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A. Complex Transactions

(May not usually require consultation agencies/stakeholders)

- Proposed Philippine positions on financial services and financial cooperation matters in bilateral and regional trade agreements, international/multilateral agreements, regional or international initiatives, programs, or cooperation mechanisms, and other fora.
- Provide inputs and requested actions by local and international partners on bilateral and regional or international cooperation matters pertaining and not limited to Regional Economic Cooperation (ASEAN, ASEAN+3, APEC, FTAs and other IFIs), Financing for Climate Change Adaptation and Mitigation, and Disaster Risk Finance.
- Prepare briefers, materials, inputs to speeches or statements, talking points and kits of the Finance Secretary, Undersecretaries, Assistant Secretaries and Directors, to be used in various meetings.

1. Submit request letter, memorandum or invitation to IFG or Records Section.	1.1. IFG receives request from client, Office of the Secretary, or Records Section.	None	48 minutes	<i>Executive Assistant</i> Office of the Undersecretary
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	1.2. Encode in document tracking system	None	48 minutes	<i>Executive Assistant</i> Office of the Undersecretary
	1.3. Forward to appropriate office head	None	2 hours and 24 minutes	<i>Executive Assistant</i> Office of the Undersecretary
	1.4. Review request and forward to appropriate team	None	4 hours	<i>Director</i> International Finance Policy Office
	1.5. Assign or conduct research, draft paper, and submit to the Director/OIC	None	3 working days	<i>Team Leader</i> <i>Team Leader or Assigned Technical Staff (ranks vary)</i> International Finance Policy Office
	1.6. Review the draft paper. Inform the Assistant Secretary. Forward to the Office of the Undersecretary for approval.	None	1 working day	<i>Director III or Director IV</i> International Finance Policy Office
	1.7. Issue clearance and/or endorsement	None	1 working day	<i>Executive Assistant</i> Office of the Undersecretary
2. Client proceeds to the Records Section for the release or the document shall be sent to the client (if a government agency) or through e-mail if the request was made through said channel.	2.1. Release the approved paper	None	1 working day	<i>Records Section or Administrative Aide II</i>
TOTAL:			7 working days	

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

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

- Proposed Philippine positions on financial services and financial cooperation matters in bilateral and regional trade agreements, international/multilateral agreements, regional or international initiatives, programs, or cooperation mechanisms, and other fora.
- Provide inputs and requested actions by local and international partners on bilateral and regional or international cooperation matters pertaining and not limited to Regional Economic Cooperation (ASEAN, ASEAN+3, APEC, FTAs and other IFIs), Financing for Climate Change Adaptation and Mitigation, and Disaster Risk Finance.



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



**Policy Development and Management Services
Group**

**Central Administration Office
(PDMSG - CAO)**

Internal and External Services



1. 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 Administration Office (CAO) - 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		Human Resource Management and Development Division		
Duly accomplished Request for Previous Record Form		CRMD Window		
Client Steps	Agency Action	Fees to be paid	Processing time	Personnel Responsible
1. File request or duly accomplished Request for Previous Record Form in the Ground Floor, DOF Building	1.1. Receive and log request	None	3 minutes	<i>Records Officer</i> Central Records Management Division
	1.2. Check if the requesting party has unturned previous record	None	3 minutes	<i>Records Officer</i> Central Records Management Division
	1.3. Retrieve the record/docket being requested	None	4 hours	<i>Records Officer</i> Central Records Management Division
	1.4. Forward the request to the Chief Administrative Officer for approval	None	3 minutes	<i>Records Officer</i> Central Records Management Division
	1.5. Approval of the request for borrowing	None	2 minutes	<i>Chief Administrative Officer</i> Central Records Management Division
2. Receive the requested document/docket in the CRMD Window	2.1. Release the document/docket for borrowed	None	3 minutes	<i>Records Officer</i> Central Records Management Division
TOTAL:			4 hours and 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 Administration Office (CAO) - Central Records Management Division (CRMD)			
Classification:	Simple			
Type of Transaction:	G2C- Government-to-Citizen G2B- Government-to-Business G2G- Government-to-Government			
Who may avail:	All			
Checklist of Requirements		Where to Secure		
Written request or Duly accomplished Request Form		Requesting Party or CRMD Window		
One (1) valid government-issued Identification Card		BIR, Post Office, DFA, PSA, SSS, GSIS, PAG-IBIG		
Client Steps	Agency Action	Fees to be paid	Processing time	Personnel Responsible
1. File request or duly accomplished Request Form in the Ground Floor, DOF Building	1.1. Receive and file request	None	2 minutes	<i>Records Officer</i> Central Records Management Division
2. Pay corresponding amount to the Cashier Window in the Ground Floor, DOF Building and present the Official Receipt to the Records Officer in the CRMD Window	2.1. Prepare corresponding Order of payment and issue to requestor (for external clients only)	P25.00/ page for certified copy/photo copy P5.00/ page for plain photocopy	3 minutes (for external clients only)	<i>Records Officer</i> Central Records Management Division
	2.2. Retrieve the record/document being requested	None	4 minutes	<i>Records Officer</i> Central Records Management Division
	2.3 Photocopy/print the record/document and forward to Chief Administrative Officer	None	2 minutes	<i>Records Officer</i> Central Records Management Division
	2.4. Certify/sign the document	None	2 minutes	<i>Chief Administrative Officer</i>



				Central Records Management Division
3. Receive the requested record/document in the CRMD Window	3.1. Seal and issue to the requesting party.	None	2 minutes	<i>Records Officer</i> Central Records Management Division
TOTAL:			15 minutes (external clients) 12 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 safe keeps copies of all transactions prepared by and addressed among its personnel. As such, CRMD issues certified copy/photocopy of all official papers, records or documents existing in its files upon official request and for special type of records, needs prior approval of concerned office.

Office or Division:	Central Administration Office (CAO) - Central Records Management Division (CRMD)			
Classification:	Simple			
Type of Transaction:	G2C- Government-to-Citizen G2B- Government-to-Business G2G- Government-to-Government			
Who may avail:	All			
Checklist of Requirements		Where to Secure		
Written request or Duly accomplished Request Form		Requesting Party or CRMD Window		
One (1) valid government-issued Identification Card		BIR, Post Office, DFA, PSA, SSS, GSIS, PAG-IBIG		
Client Steps	Agency Action	Fees to be paid	Processing time	Personnel Responsible
1. File request or duly accomplished Request Form in the Ground Floor, DOF Building	1.1. Receive and file request	None	2 minutes	<i>Records Officer</i> Central Records Management Division
2. Pay corresponding amount to the Cashier Window in the Ground Floor, DOF Building and present the Official Receipt to the Records Officer in the CRMD Window	2.1. Prepare corresponding Order of payment and issue to requestor (for external clients only)	P25.00/ page for certified copy/ photocopy P5.00/ page for plain photocopy	3 minutes (for external clients only)	<i>Records Officer</i> Central Records Management Division
	2.2. Retrieve the record/document being requested	None	5 hours	<i>Records Officer</i> Central Records Management Division
	2.3. Photocopy the record/document, initial and forward to Chief Administrative Officer	None	2 minutes	<i>Records Officer</i> Central Records Management Division
	2.4. Certify/sign the document	None	2 minutes	<i>Chief Administrative Officer</i> Central Records Management Division



3. Receive the requested record/document in the CRMD Window	3.1. Seal and issue to the requesting party.	None	2 minutes	<i>Records Officer</i> Central Records Management Division
TOTAL:			5 hours and 14 minutes (external clients) 5 hours and 11 minutes (internal clients)	



4. Issuance of Travel Authority (Personal Travel)

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

Office or Division:	Central Administration Office (CAO) – Human Resource Management and Development Division (HRMDD) – Performance Management	
Classification:	Simple	
Type of Transaction:	G2G- Government-to-Government	
Who may avail:	All concerned DOF personnel, bureaus and attached agencies	
Checklist of Requirements		Where to Secure
Fully accomplished Request for Travel Authority (1 original)		Requesting Party
Request letter of the concerned official/employee recommended by Head of Office/Bureau/ Agency (1 original)		Requesting Party
Duly signed and approved application for Leave form - CS Form No. 6, Revised 2020 for the covered period (2 originals) or duly approved Compensatory Time-Off (CTO) for a maximum of (5) consecutive days (1 original)		Requesting Party
For leave of absence for thirty (30) calendar days or more, application shall be accompanied by a fully accomplished clearance form -- CS Form No. 7, s. 2017. (4 originals)		Requesting Party
Clearance duly signed by the responsible official that the applicant has no pending administrative cases (1 original)		Requesting Party
Clearance duly signed by the responsible official that the applicant has no unliquidated cash advance (1 original)		Requesting Party
Sworn statement of the applicant, attested by the recommending official, stating the following: (1 original) a. Duration of travel, destination and purpose; b. The estimated cost of the trip; c. How the trip will be financed; d. If own account: o Income Tax Return of the applicant for the preceding tax year, (1 photocopy) and e. If on other person's account: o Income Tax Return of the person for the preceding tax year (1 photocopy)		Requesting Party
Latest Statement of Assets, Liabilities, and Net Worth (1 photocopy)		Requesting Party



Client Steps	Agency Action	Fees to be paid	Processing time	Personnel Responsible
A. Bureau and Attached Agencies				
1. Submit letter request together with the complete documentary requirements to Window/ Receiving section of CRMD	1.1. Receive, barcode, and release request for travel authority together with the documentary requirements to the Office of the Secretary	None	30 minutes	<i>Administrative Officer</i> Central Records Management Division
	1.2. Review, evaluate, and forward the request for travel authority together with the documentary requirements to the office of Central Administrative Office (CAO), Director IV	None	2 hours	<i>Account Officer</i> Office of the Secretary
	1.3. Review, evaluate, and endorse request for travel authority together with the documentary requirements to Human Resource Management and Development Division (HRMDD) for preparation of Travel Authority	None	1 hour	<i>Director IV</i> Central Administration Office
	1.4. Receive the request for Travel Authority including all documentary requirements	None	5 minutes	<i>Administrative Assistant II</i> Human Resource Management and Development Division
	1.5. Review and evaluate completeness of documentary requirements	None	20 minutes	<i>Administrative Assistant II</i> Human Resource Management and Development Division



	1.6. Prepare the Travel Authority	None	20 minutes	<i>Administrative Assistant II</i> Human Resource Management and Development Division
	1.7. Review and evaluate prepared Travel Authority	None	20 minutes	<i>Administrative Officer V</i> Human Resource Management and Development Division
	1.8 Review and affix initial on Travel Authority	None	2 hours	<i>Supervising Administrative Officer/ Chief Administrative Officer</i> Human Resource Management and Development Division
	1.9. Barcode and record initialed Travel Authority in database and release to the office of Central Administration Office (CAO) Director for review and initial	None	10 minutes	<i>Administrative Assistant II</i> Human Resource Management and Development Division
	1.10. Review, evaluate, and affix initial on Travel Authority of CAO Director IV	None	1 hour	<i>Director IV</i> Central Administration Office
	1.11. Record and release to the Office of the Secretary (OSEC) for signature	None	20 minutes	<i>Administrative Aide III</i> Central Administration Office
	1.12 Receive the travel authority including all documentary requirements and	None	10 minutes	<i>Administrative Officer</i> Office of the Secretary



	forward to account officer for review			
	1.13. Review, evaluate, and endorse travel authority to Secretary for signature	None	1 hour	<i>Account Officer</i> Office of the Secretary
	1.14. Review and sign Travel Authority	None	2 hours	<i>Secretary</i> Office of the Secretary
	1.15. Record signed Travel Authority and release to Central Records Management Division (CRMD)	None	20 minutes	<i>Administrative Officer</i> Office of the Secretary
2. Concerned Personnel receive the requested Travel Authority	2.1. CRMD for release to concerned personnel/authorized representative	None	1 working day	<i>Administrative Aide</i> Central Records Management Division
TOTAL:			2 working days, 3 hours and 35 minutes	
Client Steps	Agency Action	Fees to be paid	Processing time	Personnel Responsible
B. DOF Officials and Employees				
1. Submit request together with the complete documentary requirements to receiving section of OSEC	1.1. Receive and release request for travel authority together with the documentary requirements to the account officer, office of the secretary	None	10 minutes	<i>Administrative Officer</i> Office of the Secretary



	1.2. Review, evaluate and forward the request for travel authority together with the documentary requirements to the office of Central Administration Office (CAO), Director IV	None	2 hours	<i>Account Officer</i> Office of the Secretary
	1.3. Review, evaluate, and endorse request for travel authority together with the documentary requirements to Human Resource Management and Development Division (HRMDD) for preparation of Travel Authority	None	1 hour	<i>Director IV</i> Central Administration Office
	1.4. Receive the request for travel authority including all documentary requirements	None	5 minutes	<i>Administrative Assistant II</i> Human Resource Management and Development Division
	1.5. Review and evaluate completeness of documentary requirements	None	20 minutes	<i>Administrative Assistant II</i> Human Resource Management and Development Division
	1.6. Prepare the Travel Authority	None	20 minutes	<i>Administrative Assistant II</i> Human Resource Management and Development Division
	1.7 Review and evaluate prepared Travel Authority	None	20 minutes	<i>Administrative Officer V</i> Human Resource Management and Development Division



	1.8. Review and affix initial on Travel Authority	None	2 hours	<i>Supervising Administrative Officer/ Chief Administrative Officer</i> Human Resource Management and Development Division
	1.9. Barcode and record initialed Travel Authority in database and release to the office of Central Administration Office (CAO) Director for review and initial	None	10 minutes	<i>Administrative Assistant II</i> Human Resource Management and Development Division
	1.10. Review, evaluate, and affix initial on Travel Authority of CAO Director IV	None	1 hour	<i>Director IV</i> Central Administration Office
	1.11. Record and release to the office of the Secretary (OSEC) for signature	None	20 minutes	<i>Administrative Aide III</i> Central Administration Office
	1.12. Receive the travel authority including all documentary requirements and forward to account officer for review	None	10 minutes	<i>Administrative Officer</i> Office of the Secretary
	1.13. Review, evaluate, and endorse travel authority to Secretary for signature	None	1 hour	<i>Account Officer</i> Office of the Secretary



	1.14. Review and sign Travel Authority	None	2 hours	Secretary Office of the Secretary
	1.15. Record signed Travel Authority and release to Central Records Management Division (CRMD)	None	20 minutes	Administrative Officer Office of the Secretary
2. Concerned Personnel receive the requested Travel Authority	2.1. CRMD for release to concerned personnel/authorized representative	None	1 day	Administrative Aide Central Records Management Division
TOTAL:			2 working days, 3 hours and 15 minutes	

**As per Memorandum dated October 26, 2022, and February 3, 2023, beginning February 7, 2023, all documents on request for travel authority shall be routed first to the Office of the Secretary for initial review and evaluation. The Authority to Travel of Director-level and above, attached bureaus and agencies, DOF Officials, and employees shall be approved by the Secretary of Finance. This resulted in three (3) additional agency actions/steps and one (1) less signatory.*



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

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

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



	1.7. Review and affix initial	None	7 minutes	<i>Administrative Officer V, Supervising Administrative Officer, Chief Administrative Officer</i> Human Resource Management and Development Division
	1.8. Record initialed documents and release to CAO	None	5 minutes	<i>Administrative Assistant II</i> Human Resource Management and Development Division
	1.9. Review and affix initial	None	5 minutes	<i>Director IV</i> Central Administration Office
	1.10. Record initialed documents and release to OSEC	None	2 minutes	<i>Administrative Assistant II</i> Office of the Secretary
	1.11. Review and sign	None	5 minutes	<i>Secretary</i> Office of the Secretary
	1.12. Release Travel Authority to CRMD	None	2 minutes	<i>Administrative Assistant II</i> Human Resource Management and Development Division
2. Request CRMD counter for the copy of the Travel Authority	2.1. Give the copy of Travel Authority to requesting client	None	2 minutes	<i>Administrative Assistant II</i> Central Records Management Division
TOTAL:			48 minutes	
B. DOF Officials				
1. Submit Request for Travel Authority to HRMDD	1.1. Receive request, review for approval and release to CAO	None	2 minutes	<i>Administrative Assistant II, Secretary</i> Office of the Secretary
	1.2. Receive request, review and forward to HRMDD	None	2 minutes	<i>Administrative Assistant II, Director IV</i> Central Administration Office
	1.3. Receive request	None	2 minutes	<i>Administrative Assistant II</i> Human Resource Management and Development Division
	1.4. Check/evaluate completeness of required documents	None	2 minutes	<i>Administrative Officer</i> Human Resource Management and Development Division



	1.5. Prepare Travel Authority, Endorsement to DFA and OP (if needed)	None	10 minutes	<i>Administrative Officer</i> Human Resource Management and Development Division
	1.6. Review and affix initial	None	7 minutes	<i>Administrative Officer V, Supervising Administrative Officer, Chief Administrative Officer</i> Human Resource Management and Development Division
	1.7. Record initialed documents and release to CAO	None	5 minutes	<i>Administrative Assistant II</i> Human Resource Management and Development Division
	1.8. Review and affix initial	None	5 minutes	<i>Director IV</i> Central Administration Office
	1.9. Record initialed documents and release to OSEC	None	2 minutes	<i>Administrative Assistant II</i> Office of the Secretary
	1.10. Review and sign	None	5 minutes	<i>Secretary</i> Office of the Secretary
	1.11. Release Travel Authority to CRMD	None	2 minutes	<i>Administrative Assistant II</i> Human Resource Management and Development Division
2. Request CRMD counter for the copy of the Travel Authority	2.1. Give the copy of Travel Authority to requesting client	None	2 minutes	<i>Administrative Assistant II</i> Central Records Management Division
TOTAL:			46 minutes	
C. DOF Employees				
1. Submit Request for Travel Authority to HRMDD	1.1 Receive request, review and forward to CAO	None	2 minutes	<i>Administrative Assistant II, Secretary</i> Office of the Secretary
	1.2. Review request, review and forward to HRMDD	None	2 minutes	<i>Administrative Assistant II, Director IV</i> Central Administration Office
	1.3. Receive request	None	2 minutes	<i>Administrative Assistant II</i> Human Resource Management and Development Division



	1.4. Check/evaluate completeness of required documents	None	2 minutes	<i>Administrative Officer</i> Human Resource Management and Development Division
	1.5. Prepare Travel Authority, Endorsement to DFA and OP (if needed)	None	10 minutes	<i>Administrative Officer</i> Human Resource Management and Development Division
	1.6. Review and affix initial	None	7 minutes	<i>Administrative Officer V, Supervising Administrative Officer, Chief Administrative Officer</i> Human Resource Management and Development Division
	1.7. Record initialed documents and release to CAO	None	5 minutes	<i>Administrative Assistant II</i> Human Resource Management and Development Division
	1.8. Review and affix initial	None	5 minutes	<i>Director IV</i> Central Administration Office
	1.9. Record initialed documents and release to OSEC	None	2 minutes	<i>Administrative Assistant II,</i> Office of the Secretary
	1.10. Review and sign	None	5 minutes	<i>Secretary</i> Office of the Secretary
	1.11. Release Travel Authority to CRMD	None	2 minutes	<i>Administrative Assistant II</i> Human Resource Management and Development Division
2. Request CRMD counter for the copy of the Travel Authority	2.1 Give the copy of Travel Authority to requesting client	None	2 minutes	<i>Administrative Assistant II</i> Central Records Management Division
TOTAL:			46 minutes	



Policy Development and Management Services Group

Central Financial Management Office (PDMSG - CFMO)

Internal and External Service



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

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

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



**Policy Development and Management Services
Group**

Central Management Information Office

(PDMSG - CMIO)

Internal Service



1. Preventive Maintenance (PM)

To ensure availability and performance of ICT assets in its functional state, maintenance of the following ICT assets at regular time intervals shall be in placed. The PM is conducted on an annual basis.

Office or Division:	Central Management Information Office (CMIO)			
Classification:	Simple/Complex/Highly Technical Transaction			
Type of Transaction:	G2G - Government-to-Government			
Who may avail:	DOF Employees, Guests, and Contractors			
Checklist of Requirements		Where to Secure		
Duly accomplished form as approved by the supervisor		DOF - Central Management Information Office (CMIO)		
DOF issued ID for identification		DOF - Human Resource Management and Development Division (HRMDD)		
Identification for DOF issued equipment		DOF - General Services Division (GSD)		
Client Steps	Agency Action	Fees to be paid	Processing Time	Personnel Responsible
Preventive Maintenance: (Simple: Laptops & Desktops)				
1. Personnel issued with ICT equipment	1.1. Perform necessary task or activities according to procedure per required process.	None	12 hours	Level 1 Service Engineer Level 2 Service Engineer
	1.2. Encode/update recording and monitoring log sheet if necessary.	None	6 hours	Level 1 Service Engineer Level 2 Service Engineer
	1.3. Verify if necessary tasks and activities are done according to the schedule/plan or as the procedure stated.	None	6 hours	Level 2 Service Engineer Level 3 Service Engineer
TOTAL:			24 Working Hours*	
Preventive Maintenance: (Complex: Network Endpoint)				
Client Steps	Agency Action	Fees to be paid	Processing Time	Personnel Responsible
1. Office issued with ICT equipment	1.1. Perform necessary task or activities according to procedure per required process.	None	32 hours	Level 1 Service Engineer



				Level 2 Service Engineer
	1.2. Encode/update recording and monitoring log sheet if necessary.	None	12 hours	Level 1 Service Engineer Level 2 Service Engineer
	1.3. Verify if necessary tasks and activities are done according to the schedule/plan or as the procedure stated.	None	12 hours	Level 2 Service Engineer Level 3 Service Engineer
TOTAL:			56 Working Hours*	
Preventive Maintenance: (Highly Technical: Data Center, Data Center Equipment, and Videoconferencing Facilities)				
Client Steps	Agency Action	Fees to be paid	Processing Time	Personnel Responsible
1. Office issued with ICT equipment	1.1. Perform necessary task or activities according to procedure per required process.	None	76 hours	Level 1 Service Engineer Level 2 Service Engineer
	1.2. Encode/update recording and monitoring log sheet if necessary.	None	42 hours	Level 1 Service Engineer Level 2 Service Engineer
	1.3. Verify if necessary tasks and activities are done according to the schedule/plan or as the procedure stated.	None	42 hours	Level 2 Service Engineer Level 3 Service Engineer
TOTAL:			160 Working Hours*	

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



2. Incident Management

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

Office or Division:	Central Management Information Office (CMIO)			
Classification:	Highly Technical Transaction			
Type of Transaction:	G2G- Government-to-Government			
Who may avail:	DOF Employees, guests, and contractors			
Checklist of Requirements		Where to Secure		
Duly accomplished form as approved by the supervisor		DOF - Central Management Information Office (CMIO)		
DOF issued ID for identification		DOF - Human Resource Management and Development Division (HRMDD)		
Identification for DOF issued equipment		DOF - General Services Division (GSD)		
Client Steps	Agency Action	Fees to be paid	Processing Time	Personnel Responsible
Incident Management:(Highly Technical)				
1. Raise issue and concern through different platforms (e.g. calls, emails, text messages, walk-ins, etc.)	1.1. Encodes the issue/concern details to the Helpdesk System. The following procedure/s are done in the background by the Helpdesk System: Get the timestamp of the request; and Generate a ticket number.	None	1 hour	Level 1 Service Engineer
	1.2. Validates the issue/concern of the requestor and solves the request by looking for solutions if any from the knowledge-based module in the Helpdesk system. Generate request form for supervisor's approval if necessary.	None	1 hour	Level 1 Service Engineer
	1.3. a. If the issue/concern is solved the issue/concern is considered closed. b. If the issue/concern can't be solved by the Level 1 Service Engineer, the	None	8 hours	Level 1 Service Engineer



	<p>issue/concern is elevated to Level 2 Service Engineer.</p> <p>The following procedure/s are done in the background by the Helpdesk System:</p> <ul style="list-style-type: none"> • Ticket is moved to the Helpdesk Level 2 request pool; and • Notify the Level 2 engineers through email <p>Input additional information to the helpdesk by the person responsible</p>			
	<p>1.4. Get issue/concern from the Level 2 request pool. Validates the issue/concern of the requestor and solves the request by looking for solution if any from the knowledge-based module in the Helpdesk system.</p>		20 hours	Level 2 Service Engineer
	<p>1.5.</p> <p>a. If the issue/concern is solved the issue/concern is considered closed.</p> <p>b. If the issue/concern can't be solved by the Level 2 Service Engineer, the issue/concern is elevated to Level 3 Service Engineer.</p> <p>The following procedure/s are done in the background by the Helpdesk System:</p> <p>Ticket is moved to the Helpdesk Level 3 request pool; and</p> <p>Notify the Level 3 engineers through email</p>		20 hours	Level 2 Service Engineer
	<p>1.6. Get issue/concern from the Level 3 request pool.</p>		30 hours	Level 3 Service Engineer



	<p>1.7. Solves the request of the requestor by:</p> <ul style="list-style-type: none"> ● Validation and identification of the issue; ● Brainstorming and formulation of proposed solution; ● Evaluation, selection and execution of the proposed solution; ● Assessment of the provided solution; and ● Document the applied solution. 		40 hours	Level 3 Service Engineer
	1.8. Solves the issue/concern and update the IT Helpdesk System.		40 hours	Level 3 Service Engineer
TOTAL:			160 Working hours	

** This service exceeds or is within the ARTA prescribed rule (3-7-20 working days) due to its complexity and technicality. Since this service requires extensive assessment, depending on the issue or concern raised or the equipment that needs availing of this kind of service.*



3. ICT Services Administration

Administration of the following ICT Services:

1. Website Update
2. Email Creation
3. User Account Administration
4. Password Recovery
5. Installation of Application Systems
6. Database, Data Backup, and Recovery
7. Network
8. Virtual Server
9. Bring Your Own Device (BYOD) Administration
10. Remote Access
11. Internet and Proxy
12. Private Automatic Branch Exchange (PABX) Administration

Office or Division:	Central Management Information Office (CMIO)			
Classification:	Simple Transactions			
Type of Transaction:	G2G- Government-to-Government			
Who may avail:	DOF Employees, Guests, and Contractors			
Checklist of Requirements		Where to Secure		
Duly accomplished form as approved by the supervisor		DOF - Central Management Information Office (CMIO)		
DOF issued ID for identification		DOF - Human Resource Management and Development Division (HRMDD)		
Identification for DOF issued equipment		DOF - General Services Division (GSD)		
Client Steps	Agency Action	Fees to be paid	Processing Time	Personnel Responsible
ICT Services Administration:				
1. Raise issue and concern through different sources (e.g. calls, emails, text messages, walk-ins, etc.)	1.1. Encodes the issue/concern details to the Helpdesk System. The following procedure/s are done in the background by the Helpdesk System: Get the timestamp of the request; and Generate a ticket number.	None	1 hour	Level 1 Service Engineer
	1.2. Validates the issue/concern of the requestor and solves the request by looking for solution if any from the knowledge-based	None	6 hours	Level 1 Service Engineer



	module in the Helpdesk system. Generate request form for supervisor's approval if necessary.			
	<p>1.3.</p> <p>a. If the issue/concern is solved the issue/concern is considered closed.</p> <p>b. If the issue/concern can't be solved by the Level 1 Service Engineer, the issue/concern is elevated to Level 2 Service Engineer. The following procedure/s are done in the background by the Helpdesk System:</p> <ul style="list-style-type: none"> • Ticket is moved to the Helpdesk Level 2 request pool; and • Notify the Level 2 engineers through email. <p>Input additional information to the helpdesk by the person responsible.</p>	None	9 hours	Level 1 Service Engineer
	1.4. Solves the issue/concern and update the IT Helpdesk System.	None	8 hours	Level 1 Service Engineer
TOTAL:			24 Working hours	

** This service exceeds or is within the ARTA prescribed rule (3-7-20 working days) due to its complexity and technicality. Since this service requires extensive assessment, depending on the issue or concern raised or the equipment that needs availing of this kind of service.*



4. Systems Development

Creation or modification of existing in-house developed information systems. Excluding system request which requires new or additional modules, major changes to features and functionalities, and enhancements that necessitates the extensive process of systems development and analysis, creation or change in database structure, and systems testing. This includes the development of system applications, portals, and websites.

Office or Division:	Central Management Information Office (CMIO)			
Classification:	Highly Technical Transaction			
Type of Transaction:	G2G- Government-to-Government			
Who may avail:	DOF Employees			
Checklist of Requirements		Where to Secure		
Duly accomplished information systems request form		DOF - Central Management Information Office (CMIO)		
Client Steps	Agency Action	Fees to be paid	Processing Time	Personnel Responsible
Systems Development: Highly Technical				
1. The business owner must submit a written request to the IT Helpdesk at cmio_esdd@dof.gov.ph first	1.1. The ESDD coordinator will send the requestor an Information Systems Request (ISR).	None	1 day	Level 1 Service Engineer
1.a. Business Owners must fill out the information systems request form and have it signed by Division/Office Head	1.2. Once the signed ISR Form is received by the ESDD Coordinator, it will go through an approval process where it will be assessed and recommended by ESDD and signed by the Director of CMIO. All approved requests shall be registered, versioned, and scheduled for a project feasibility meeting.	None	5 days	Level 1 Service Engineer
	1.3. The ESDD will collaborate with the Business Analyst (BA) and functional business owner to create a project charter (project definition,	None	15 days	Business Analyst



	goals, and outcomes), conduct business analysis and user requirements gathering; and create an architecture for business processes.			
1.b Business Owners shall approve the Project Design	1.4 Receive the approved Project Design	None	1 day	Level 1 Service Engineer
2. Coding Stage				
	2.1 The database administrator will create and design the database structure.	None	5 days	Level 2 Service Engineer Level 3 Service Engineer
	2.2 The programmers will translate the business requirements specification into codes.	None	4 months	ESDD - Assigned Developer
	2.3 The programmers will conduct Unit Testing in each module that has been completed; and deploy it to the development environment.	None	3 days	ESDD - Assigned Developer
3. Quality Assurance				
	3.1 Once the completed modules have been deployed in the development environment the quality assurance tester will conduct Integration Testing.	None	3 days	Quality Assurance Tester
	3.2 The Senior developers and IT Manager will conduct a peer code quality review.	None	2 days	Senior Developer



	3.3 The Information Security Manager will conduct a code security review.	None	2 days	Information Security Manager
	3.4 The IT Infrastructure Officer will conduct a Vulnerability Assessment and Penetration Testing.	None	2 days	IT Infrastructure Officer
	3.5 Deploy developed systems into the Staging environment after they have complied with the code review and VAPT security standards.	None	3 days	System Administrator
	3.6 The Quality Assurance Tester and Business Analyst will write documents such as test plans, user manuals, technical manuals, user acceptance reports, etc.	None	5 days	QA Tester & BA
3a. Accept & Approval of Developed System	3.7 Conduct a User Acceptance Test with the business owner.	None	1 day	Business Analyst
4. Deployment				
	4.1 The systems administrator will then deploy the developed system to the production environment.	None	3 days	System Administrator
	4.2 Inform the user of the developed new/enhanced system.	None	1 day	Level 1 Service Engineer
	4.3 Update the IT Helpdesk System and the System Inventory.	None	1 day	Level 1 Service Engineer
TOTAL:			6 months	

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



5. ICT Equipment Management

Repairs and physical movement of:

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

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

Office or Division:	Central Management Information Office (CMIO)			
Classification:	Simple Transaction			
Type of Transaction:	G2G- Government-to-Government			
Who may avail:	DOF Employees, guests and contractors			
Checklist of Requirements		Where to Secure		
Duly accomplished form as approved by the supervisor		DOF - Central Management Information Office (CMIO)		
DOF issued ID for identification		DOF - Human Resource Management and Development Division (HRMDD)		
Identification for DOF issued equipment		DOF - General Services Division (GSD)		
Client Steps	Agency Action	Fees to be paid	Processing Time	Personnel Responsible
ICT Equipment Management: Low Complexity				
1. Raise issue and concern through different sources (e.g. calls, emails, text messages, walk-ins, etc.)	1.1. Encodes the issue/concern details to the Helpdesk System. The following procedure/s are done in the background by the Helpdesk System: Get the timestamp of the request; and Generate a ticket number.	None	1 hour	Level 1 Service Engineer
	1.2. Validates the issue/concern of the requestor and solves the request by looking for solution if any from the knowledge-based module in the Helpdesk system. Generate request form for supervisor's approval if necessary.	None	6 hours	Level 1 Service Engineer



	<p>1.3.</p> <p>a. If the issue/concern is solved the issue/concern is considered closed.</p> <p>b. If the issue/concern can't be solved by the Level 1 Service Engineer, the issue/concern is elevated to Level 2 Service Engineer. The following procedure/s are done in the background by the Helpdesk System:</p> <ul style="list-style-type: none"> • Ticket is moved to the Helpdesk Level 2 request pool; and • Notify the Level 2 engineers through email. <p>Input additional information to the helpdesk by the person responsible.</p>	None	9 hours	Level 1 Service Engineer
	1.4. Solves the issue/concern and update the IT Helpdesk System.	None	8 hours	Level 1 Service Engineer
TOTAL:			24 Working hours	

** This service exceeds or is within the ARTA prescribed rule (3-7-20 working days) due to its complexity and technicality. Since this service requires extensive assessment, depending on the issue or concern raised or the equipment that needs availing of this kind of service.*



Revenue Generation and Local Finance Group (RGLFG)

External Services



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

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

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

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

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



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



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

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



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

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

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

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

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

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

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<p>Two (2) copies of the Petition for Reconsideration filed within 15 days from date of receipt of the adverse ruling which must contain the following:</p> <ol style="list-style-type: none"> a. must be under oath; b. addressed to the Secretary of Finance and be filed with the Revenue Generation and Local Finance 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; f. state that exactly the same facts were presented to the BIR; 	



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



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



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

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



3. Review of Rulings of Commissioner of Internal Revenue

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

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

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<p>Two (2) copies of the Request for Review filed within 30 days from date of receipt of the adverse ruling which must contain the following:</p> <ol style="list-style-type: none"> a. must be under oath; b. addressed to the Secretary of Finance and be filed with the Revenue Generation and Local Finance 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 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 	<p>Taxpayer/Client</p>



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



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

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



Revenue Office (RO)

External Services

1. Granting of Tax Exemption on Importations covered by Republic Act 10863, Section 800 (CMTA)

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

Equipment for use in the salvage of vessels

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

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

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

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

Equipment for use in the salvage of aircrafts

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

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<p>ONE-TIME REGISTRATION:</p> <p>A. Applicant</p> <ol style="list-style-type: none"> 1. Name of Consignee 2. Tax Identification Number 3. SEC Registration Number (if applicable) 4. DTI Registration Number (if applicable) 5. BOI Registration Number (if applicable) 6. Email Address 7. Telephone Number 8. Official Address <p>B. Broker/s, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number 	<ul style="list-style-type: none"> - Requesting Party - Bureau of Internal Revenue - Securities and Exchange Commission - Department of Trade and Industry - Board of Investments - Requesting Party - Requesting Party - Requesting Party <ul style="list-style-type: none"> - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party
<p>APPLICATION:</p> <ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization Letter (if authorized representative) 4. Signed and dated Bill of Lading/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 	<ul style="list-style-type: none"> - DOF website - Applicant/Requesting Party - Applicant/Requesting Party - Shipping Company - Shipper from country of origin - Civil Aviation Authority of the Philippines

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

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

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

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

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

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

	b. the release of the letter for compliance through postal mail.			
4. Receive emailed notice of release of result of application.	3.14 Deliver the approved TEI to BOC.			
TOTAL:			4 days 5 hours and 12 minutes	

d. R.A. No. 10863, Sec. 800(c) Cost of repairs of aircrafts	
Office or Division:	Revenue Office - Customs and Tariff Division
Classification:	Complex
Type of Transaction:	G2B - Government-to-Business
Who may avail:	Airline Companies
CHECKLIST OF REQUIREMENTS	
WHERE TO SECURE	
ONE-TIME REGISTRATION:	
A. Applicant	
If Business	<ul style="list-style-type: none"> - Requesting Party - Bureau of Internal Revenue - Securities and Exchange Commission - Department of Trade and Industry - Board of Investments - Requesting Party - Requesting Party - Requesting Party
<ol style="list-style-type: none"> 1. Name of Consignee 2. Tax Identification Number 3. SEC Registration Number (if applicable) 4. DTI Registration Number (if applicable) 5. BOI Registration Number (if applicable) 6. Email Address 7. Telephone Number 8. Official Address 	
If Citizen	<ul style="list-style-type: none"> - Requesting Party - Bureau of Internal Revenue - Department of Foreign Affairs - Requesting Party - Requesting Party - Requesting Party
<ol style="list-style-type: none"> 1. Name of Consignee 2. Tax Identification Number 3. Passport 4. Email Address 5. Telephone Number 6. Official Address 	
If Government	<ul style="list-style-type: none"> - Requesting Party - Bureau of Internal Revenue - Requesting Party - Requesting Party - Requesting Party
<ol style="list-style-type: none"> 1. Name of Consignee 2. Tax Identification Number 3. Email Address 4. Telephone Number 5. Official Address 	
B. Broker/s, if any	<ul style="list-style-type: none"> - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party
<ol style="list-style-type: none"> 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number 	
APPLICATION:	
<ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization Letter (if authorized representative) 4. Signed and dated Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. Certification from CAAP that repair is not available locally 7. Registration from CAAP 	<ul style="list-style-type: none"> - DOF website - Applicant/Requesting Party - Applicant/Requesting Party - Shipping Company - Shipper from country of origin - Civil Aviation Authority of the Philippines - Civil Aviation Authority of the Philippines

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

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

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

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

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

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

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

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

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

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

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

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

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

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

	b. the release of letter for compliance through postal mail.			
4. Receive emailed notice of release of result of application.	4.1 Deliver the approved TEI to BOC.			
TOTAL:			4 days 5 hours and 12 minutes	

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

o. R.A. No. 10863, Sec. 800(u) Goods previously exported and subsequently imported	
Office or Division:	Revenue Office - Customs and Tariff Division
Classification:	Complex
Type of Transaction:	G2G- Government-to-Government G2B - Government-to-Business G2C - Government-to-Citizen
Who may avail:	Public who are qualified to apply for exemption
CHECKLIST OF REQUIREMENTS	
WHERE TO SECURE	
ONE-TIME REGISTRATION: A. Applicant If Business 1. Name of Consignee 2. Tax Identification Number 3. SEC Registration Number (if applicable) 4. DTI Registration Number (if applicable) 5. BOI Registration Number (if applicable) 6. Email Address 7. Telephone Number 8. Official Address If Citizen 1. Name of Consignee 2. Tax Identification Number 3. Passport 4. Email Address 5. Telephone Number 6. Official Address If Government 1. Name of Consignee 2. Tax Identification Number 3. Email Address 4. Telephone Number 5. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number	- Requesting Party - Bureau of Internal Revenue - Securities and Exchange Commission - Department of Trade and Industry - Board of Investments - Requesting Party - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Department of Foreign Affairs - Requesting Party - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization Letter (if authorized representative) 4. Signed and dated Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. Export Bill of Lading/AWB 7. Export Invoice and Packing List 8. Export Declaration 9. OSS Certification of Non-Availment of Duty Drawback (if export-oriented) 10. Proof of Payment on Original Importation (if applicable)	- DOF website - Applicant/Requesting Party - Applicant/Requesting Party - Shipping Company - Shipper from country of origin - Shipping Company - Applicant/Requesting Party - Bureau of Customs - DOF OSS-Center - BOC

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

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

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

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

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

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

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

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

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

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

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

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

s. R.A. No. 10863, Sec. 800(y)	
Goods exported for repair, processing or reconditioning and subsequently re-imported	
Office or Division:	Revenue Office - Customs and Tariff Division
Classification:	Complex
Type of Transaction:	G2G- Government-to-Government G2B - Government-to-Business G2C - Government-to-Citizen
Who may avail:	Public who are qualified to apply for exemption
CHECKLIST OF REQUIREMENTS	
WHERE TO SECURE	
ONE-TIME REGISTRATION:	
A. Applicant	
If Business	
1. Name of Consignee	- Requesting Party
2. Tax Identification Number	- Bureau of Internal Revenue
3. SEC Registration Number (if applicable)	- Securities and Exchange Commission
4. DTI Registration Number (if applicable)	- Department of Trade and Industry
5. BOI Registration Number (if applicable)	- Board of Investments
6. Email Address	- Requesting Party
7. Telephone Number	- Requesting Party
8. Official Address	- Requesting Party
If Citizen	
1. Name of Consignee	- Requesting Party
2. Tax Identification Number	- Bureau of Internal Revenue
3. Passport	- Department of Foreign Affairs
4. Email Address	- Requesting Party
5. Telephone Number	- Requesting Party
6. Official Address	- Requesting Party
If Government	
1. Name of Consignee	- Requesting Party
2. Tax Identification Number	- Bureau of Internal Revenue
3. Email Address	- Requesting Party
4. Telephone Number	- Requesting Party
5. Official Address	- Requesting Party
B. Broker/s, if any	
1. Tax Identification Number	- Bureau of Internal Revenue
2. License Number	- Professional Regulation Commission
3. Name of Broker	- Requesting Party
4. Email Address	- Requesting Party
5. Contact Number	- Requesting Party

APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization Letter (if authorized representative) 4. Signed and dated Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. Export Bill of Lading/AWB 7. Export Invoice/Packing List 8. Export Declaration 9. Certificate of Identification/Inspection and Loading 10. Proof of Payment on original importation		<ul style="list-style-type: none"> - DOF website - Applicant/Requesting Party - Applicant/Requesting Party - Shipping Company - Shipper from country of origin - Shipping Company - Applicant/Requesting Party - Bureau of Customs - Bureau of Customs - Bureau of Customs 		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration through RO Kiosk or online to provide corporate/individual information and upload the documents in support of registration. <ul style="list-style-type: none"> • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step 2</i> 	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant.	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office
	2.2. Encode the required entries in the TES ^{Lite} and generate an application number.			
3. File application with supporting documents at the Central Records Management Division. 3a. Receive emailed notice of acceptance of application.	3.1 Receive the application and supporting documents.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
	3.2 Generate an email notice to applicant on the receipt of application through TES ^{Lite} .			
	3.3 Assign application to respective RO Divisions through TES ^{Lite} .			

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

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

t. R.A. No. 10863, Sec. 800(z) Trailer chassis				
Office or Division:		Revenue Office - Customs and Tariff Division		
Classification:		Complex		
Type of Transaction:		G2B - Government-to-Business		
Who may avail:		Public who are qualified to apply for exemption		
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Tax Identification Number 3. SEC Registration Number (if applicable) 4. DTI Registration Number (if applicable) 5. BOI Registration Number (if applicable) 6. Email Address 7. Telephone Number 8. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number			- Requesting Party - Bureau of Internal Revenue - Securities and Exchange Commission - Department of Trade and Industry - Board of Investments - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party	
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization Letter (if authorized representative) 4. Signed and dated Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. Registration from MARINA 7. Registration from Land Transportation Office (if applicable)			- DOF website - Applicant/Requesting Party - Applicant/Requesting Party - Shipping Company - Shipper from country of origin - MARINA - Land Transportation Office	
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration through RO Kiosk or online to provide corporate/ individual information and upload the documents in support of registration. <ul style="list-style-type: none"> • First time applicant start from Step 1 • Registered applicant start from Step 2 	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant.	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office

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

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

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

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

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

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

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<p>ONE-TIME REGISTRATION:</p> <p>A. Applicant</p> <ol style="list-style-type: none"> 1. Name of Consignee 2. Tax Identification Number 3. SEC Registration Number (if applicable) 4. DTI Registration Number (if applicable) 5. BOI Registration Number (if applicable) 6. Email Address 7. Telephone Number 8. Official Address <p>B. Broker/s, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number 	<ul style="list-style-type: none"> - Requesting Party - Bureau of Internal Revenue - Securities and Exchange Commission - Department of Trade and Industry - Board of Investments - Requesting Party - Requesting Party - Requesting Party <ul style="list-style-type: none"> - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party
<p>APPLICATION:</p> <ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization Letter (if authorized representative) 4. Signed and dated Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. Certificate of non-local availability from CAAP for duty exemption purposes 	<ul style="list-style-type: none"> - DOF website - Applicant/Requesting Party - Applicant/Requesting Party - Shipping Company - Shipper from country of origin - CAAP

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

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

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

<p>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</p> <p>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</p>				
Office or Division:	Revenue Office - Customs and Tariff Division			
Classification:	Complex			
Type of Transaction:	G2B - Government-to-Business			
Who may avail:	Airline Companies with Congressional Franchise			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
<p>ONE-TIME REGISTRATION:</p> <p>A. Applicant</p> <ol style="list-style-type: none"> 1. Name of Consignee 2. Tax Identification Number 3. SEC Registration Number (if applicable) 4. DTI Registration Number (if applicable) 5. BOI Registration Number (if applicable) 6. Email Address 7. Telephone Number 8. Official Address <p>B. Broker/s, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number 			<ul style="list-style-type: none"> - Requesting Party - Bureau of Internal Revenue - Securities and Exchange Commission - Department of Trade and Industry - Board of Investments - Requesting Party - Requesting Party - Requesting Party 	
<p>APPLICATION:</p> <ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization Letter (if authorized representative) 4. Signed and dated Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. Certificate of non-local availability from CAAP for duty exemption purposes <p>If Aircraft:</p> <ol style="list-style-type: none"> 1. Board Resolution/Secretary's Certificate authorizing the importation of aircraft 2. Entry Clearance from CAAP 3. Authority to Import/Lease from Civil Aeronautics Board 4. Authenticated/Apostilled/Notarized Lease Agreement/Deed of Sale 5. Latest Audited Financial Statements (last three (3) years if applicable) 			<ul style="list-style-type: none"> - DOF website - Applicant/Requesting Party - Applicant/Requesting Party - Shipping Company - Shipper from country of origin - Civil Aviation Authority of the Philippines 	
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE

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

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

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

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

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

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

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

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

Office or Division:	Revenue Office - Customs and Tariff Division
Classification:	Complex
Type of Transaction:	G2B - Government-to-Business
Who may avail:	Domestic Shipping Lines

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<p>ONE-TIME REGISTRATION:</p> <p>A. Applicant</p> <ol style="list-style-type: none"> 1. Name of Consignee 2. Tax Identification Number 3. SEC Registration Number (if applicable) 4. DTI Registration Number (if applicable) 5. BOI Registration Number (if applicable) 6. Email Address 7. Telephone Number 8. Official Address <p>B. Broker/s, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number 	<ul style="list-style-type: none"> - Requesting Party - Bureau of Internal Revenue - Securities and Exchange Commission - Department of Trade and Industry - Board of Investments - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party
<p>APPLICATION:</p> <ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization Letter (if authorized representative) 4. Signed and dated Bill of Lading/AWB/Authenticated/Apostillised Protocol of Delivery and Acceptance 5. Commercial Invoice/Bill of Sale/Blue Book Value 6. Secretary's Certificate authorizing the importation of vessel 7. Letter Authority to Acquire from MARINA 8. Registration from MARINA 9. Certificate of Amended CPC issued by DSS for VAT Exemption 10. Ferrying Permit for Radio and Communication System and Accessories from National Telecommunications Commission 11. Certificate of Registration and Articles of Incorporation from Securities and Exchange Commission 12. Certification from Bureau of Internal Revenue 13. Latest Audited Financial Statements (last three (3) years if applicable) 	<ul style="list-style-type: none"> - DOF website - Applicant/Requesting Party - Applicant/Requesting Party - Shipping Company/Applicant/Requesting Party - Shipper from country of origin - Applicant/Requesting Party - MARINA - MARINA - MARINA-Domestic Shipping Services - National Telecommunications Commission - Securities and Exchange Commission - Bureau of Internal Revenue - Applicant/Requesting Party

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Office or Division:	Revenue Office - Customs and Tariff Division
Classification:	Complex
Type of Transaction:	G2G- Government-to-Government
Who may avail:	PAGCOR

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

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

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

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

R.A No. 11506, Sec. 16

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

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

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

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

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

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

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

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

Office or Division:	Revenue Office - Customs and Tariff Division			
Classification:	Complex			
Type of Transaction:	G2B- Government-to-Business			
Who may avail:	Airline Companies			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Tax Identification Number 3. SEC Registration Number (if applicable) 4. DTI Registration Number (if applicable) 5. BOI Registration Number (if applicable) 6. Email Address 7. Telephone Number 8. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		<ul style="list-style-type: none"> - Requesting Party - Bureau of Internal Revenue - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party 		
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization Letter (if authorized representative) 4. Previously issued Tax Exemption Indorsement (TEI) with supporting documents: <ul style="list-style-type: none"> - Import Bill of Lading/Airway Bill - Commercial Invoice - Certification from CAAP - Notarized Lease Agreement - Indorsement from BOC 5. Board Resolution/Secretary's Certificate authorizing the transfer of ownership/operation of aircraft (both parties) 6. Authority to Lease/Purchase from CAB 7. Notarized Lease Agreement/Deed of Sale 8. Latest Audited Financial Statements (last three (3) years if applicable)		<ul style="list-style-type: none"> - DOF Website - Applicant/Requesting Party - Applicant/Requesting Party - Department of Finance – Revenue Office - Shipping Company - Shipper from country of origin - CAAP - Applicant/Requesting Party - Bureau of Customs - Applicant/Requesting Party - Civil Aeronautics Board - Applicant/Requesting Party - Applicant/Requesting Party 		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE

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

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

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

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

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

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

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

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

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



1. Granting of Tax Exemption on Diplomatic Importations

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

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



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



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



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

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



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



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



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



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



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



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



3. Granting of Tax Exemption on Importations under Bilateral Agreements

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

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



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



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



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



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



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



	b. the release of letter for compliance thru postal mail.			
4. Receive emailed notice of release of result of application.	4.1 Deliver the approved TEI to BOC.			
	TOTAL:		4 days 27 minutes	



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



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



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



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



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



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



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



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



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



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.

Office or Division:	Revenue Office - Internal Revenue Division
Classification:	Complex
Type of Transaction:	G2G - Government-to-Government
Who may avail:	JICA Office and JICA technical cooperation experts

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
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ONE-TIME REGISTRATION:

A. Applicant

1. Name of Consignee
2. Email Address
3. Telephone Number
4. Official Address

B. Broker/s, if any

1. Tax Identification Number
2. License Number
3. Name of Broker
4. Email Address
5. Contact Number

- Requesting Party
- Requesting Party
- Requesting Party
- Requesting Party
- Bureau of Internal Revenue
- Professional Regulation Commission
- Requesting Party
- Requesting Party
- Requesting Party

APPLICATION:

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

- DOF website
- Shipping Company
- Shipper from country of origin
- Department of Foreign Affairs
- Japanese Embassy

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



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



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



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



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



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



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



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



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

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



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



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



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

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

Office or Division:	Revenue Office - Internal Revenue Division
Classification:	Complex
Type of Transaction:	G2G- Government-to-Government
Who may avail:	US Visiting Forces

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



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



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



<p>k. Article XI(3)(b) and (c) of the agreement between the government of the Philippines and the Southeast Asian Ministers of Education Organization regarding the temporary operation of the SEAMEO Regional Centre for Educational Innovation and Technology (INNOTECH)</p> <p>Furniture, personal effects and motor vehicle of the acting centre director and the non-Filipino officers and staff members of the SEAMEO-INNOTECH.</p>				
Office or Division:	Revenue Office - Internal Revenue Division			
Classification:	Complex			
Type of Transaction:	G2G- Government-to-Government			
Who may avail:	Southeast Asian Ministers of Education Organization Center for Educational Innovation and Technology			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Email Address 3. Telephone Number 4. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		- Requesting Party - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party		
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative) 4. Signed and dated Bill of Lading/Air Waybill 5. Commercial Invoice (Packing List, if applicable) 6. DepEd recommendation		- DOF website - Applicant/Requesting Party - Applicant/Requesting Party - Shipping Company - Shipper from country of origin - Department of Education		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration.	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
<ul style="list-style-type: none"> • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step 2</i> 	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office
	2.2. Encode the required entries in the e-TESS ^{Lite} and	None	30 minutes	<i>Administrative Assistant</i>



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



	shipment requires verification/inspection.			
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.10 Generate an email-notice to the applicant thru e-TESS ^{Lite} that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Generation and Local Finance Group
	3.11 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.12 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.13 Generate an email-notice to applicant thru e-TESS ^{Lite} either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
4. Receive emailed notice of release of result of application.	4.1 Deliver the approved TEI to BOC.			
	TOTAL:		4 days 27 minutes	



<p>I. Article XI(2)(a)(b) of the Agreement Between the Government of the Philippines and the Southeast Asian Ministers of Education Organization Regarding the Temporary Operation of the SEAMEO Regional Centre for Educational Innovation and Technology (INNOTECH).</p> <p>Equipment, commodities, articles, documents, material and official vehicles of SEAMEO-INNOTECH</p>				
Office or Division:	Revenue Office - Internal Revenue Division			
Classification:	Complex			
Type of Transaction:	G2G- Government-to-Government			
Who may avail:	Southeast Asian Ministers of Education Organization Center for Educational Innovation and Technology			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
<p>ONE-TIME REGISTRATION:</p> <p>A. Applicant</p> <ol style="list-style-type: none"> 1. Name of Consignee 2. Email Address 3. Telephone Number 4. Official Address <p>B. Broker/s, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number 		<ul style="list-style-type: none"> - Requesting Party - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party 		
<p>APPLICATION:</p> <ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Signed and dated Bill of Lading/ Air Waybill 3. Commercial Invoice (Packing List, if applicable) 4. DFA Recommendation 5. Letter Request from SEAMEO-INNOTECH 		<ul style="list-style-type: none"> - DOF website - Shipping Company - Shipper from country of origin - Department of Foreign Affairs - SEAMEO-INNOTECH 		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration.</p> <ul style="list-style-type: none"> • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step 2</i> 	<p>1.1 Assist the applicant in encoding the required entries.</p>	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
	<p>1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.</p>			



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



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



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



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



	3.9 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Director IV</i> Revenue Office
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.10 Generate an email-notice to the applicant thru e-TESS ^{Lite} that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Generation and Local Finance Group
	3.11 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.12 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.13 Generate an email-notice to applicant thru e-TESS ^{Lite} either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
4. Receive emailed notice of release of result of application.	4.1 Deliver the approved TEI to BOC.			
	TOTAL:		4 days 27 minutes	



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

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

Office or Division:	Revenue Office - Internal Revenue Division
Classification:	Complex
Type of Transaction:	G2B - Government-to-Business
Who may avail:	US voluntary relief agencies

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



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



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



o. 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

Office or Division:	Revenue Office - Internal Revenue Division
Classification:	Complex
Type of Transaction:	G2G- Government-to-Government
Who may avail:	World Health Organization

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



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



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



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

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

Office or Division:	Revenue Office - Internal Revenue Division
Classification:	Complex
Type of Transaction:	G2G- Government-to-Government
Who may avail:	World Organization of the Scout Movement

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



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



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



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

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

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

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



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



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



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

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

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

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

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



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



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



b. Section 382 of R.A. 7160 (The Local Government Code of 1991)				
Heavy equipment and machineries for the construction, improvement, repair, maintenance of roads, bridges as well as garbage trucks, fire trucks, and other similar equipment of Local Government Units (LGUs)				
Office or Division:	Revenue Office - Internal Revenue Division			
Classification:	Complex			
Type of Transaction:	G2G- Government-to-Government			
Who may avail:	Local Government Units			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION:				
A. Applicant				
1. Name of Consignee		- Requesting Party		
2. Tax Identification Number		- Bureau of Internal Revenue		
3. Email Address		- Requesting Party		
4. Telephone Number		- Requesting Party		
5. Official Address		- Requesting Party		
B. Broker/s, if any				
1. Tax Identification Number		- Bureau of Internal Revenue		
2. License Number		- Professional Regulation Commission		
3. Name of Broker		- Requesting Party		
4. Email Address		- Requesting Party		
5. Contact Number		- Requesting Party		
APPLICATION:				
1. Completely filled-out DOF-RO Form No. 91		- DOF website		
2. Notarized Affidavit of End-Use/Ownership		- Applicant/Requesting Party		
3. Authorization letter (if authorized representative)		- Applicant/Requesting Party		
4. Signed and dated Bill of Lading /Air Waybill		- Shipping Company		
5. Commercial Invoice (Packing List, if applicable)		- Shipper from country of origin		
6. LGU Board Resolution		- Local Government Unit		
7. DTI-FTEB Import Clearance		- Department of Trade and Industry's- Fair Trade Enforcement Bureau		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration.	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
<ul style="list-style-type: none"> • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step 2</i> 	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office
	2.2. Encode the required entries in the e-TES ^{Lite} .	None	30 minutes	<i>Administrative Assistant</i>



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



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



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



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



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



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

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

Office or Division:	Revenue Office - Internal Revenue Division
Classification:	Complex
Type of Transaction:	G2G- Government-to-Government
Who may avail:	People's Television Network

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Tax Identification Number 3. Email Address 4. Telephone Number 5. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number	- Requesting Party - Bureau of Internal Revenue - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative) 4. Signed and dated Bill of Lading /Air Waybill 5. Commercial Invoice (Packing List, if applicable) 6. NTC Permit to Import 7. DTI-FTEB Import Authority	- DOF website - Applicant/Requesting party - Applicant/Requesting party - Shipping Company - Shipper from country of origin - National Telecommunications Commission - Department of Trade and Industry-Fair Trade and Enforcement Bureau

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



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



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



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

Postal Equipment, Machineries, Spare Parts And Supplies

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

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



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



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



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

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

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

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



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



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



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

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

Office or Division:	Revenue Office - Internal Revenue Division
Classification:	Complex
Type of Transaction:	G2G - Government-to-Government
Who may avail:	National Dairy Authority

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



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



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



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

Supplies, equipment, papers and documents of the Social Security System (SSS)

Office or Division:	Revenue Office - Internal Revenue Division
Classification:	Complex
Type of Transaction:	G2G- Government-to-Government
Who may avail:	Social Security System

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

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



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



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



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

Assets of the GSIS

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



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



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



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

Supplies, materials and equipment of State Universities/Colleges

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



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



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



k. Section 21 (a) and (c) of R.A. 11333 (National Museum Act of the Philippines)				
Scientific, philosophical, historical and cultural books, supplies and materials of the National Museum				
Office or Division:	Revenue Office - Internal Revenue Division			
Classification:	Complex			
Type of Transaction:	G2G- Government-to-Government			
Who may avail:	National Museum			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
ONE-TIME REGISTRATION:				
A. Applicant				
1. Name of Consignee			- Requesting Party	
2. Tax Identification Number			- Bureau of Internal Revenue	
3. Email Address			- Requesting Party	
4. Telephone Number			- Requesting Party	
5. Official Address			- Requesting Party	
B. Broker/s, if any				
1. Tax Identification Number			- Bureau of Internal Revenue	
2. License Number			- Professional Regulation Commission	
3. Name of Broker			- Requesting Party	
4. Email Address			- Requesting Party	
5. Contact Number			- Requesting Party	
APPLICATION:				
1. Completely filled-out DOF-RO Form No. 91			- DOF website	
2. Notarized Affidavit of End-Use/Ownership			- Applicant/Requesting party	
3. Authorization letter (if authorized representative)			- Applicant/Requesting party	
4. Signed and dated Bill of Lading /Air Waybill			- Shipping Company	
5. Commercial Invoice (Packing List, if applicable)			- Shipper from country of origin	
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration.	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
<ul style="list-style-type: none"> • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step 2</i> 	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office
	2.2. Encode the required entries in the e-TES ^{Lite} system.	None	30 minutes	<i>Administrative Assistant</i> Revenue Office



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



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



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

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

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



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



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



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



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

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

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

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<p>ONE-TIME REGISTRATION:</p> <p>A. Applicant</p> <p>If Business</p> <ol style="list-style-type: none"> 1. Name of Consignee 2. Tax Identification Number 3. SEC Registration Number (if applicable) 4. DTI Registration Number (if applicable) 5. BOI Registration Number (if applicable) 6. Email Address 7. Telephone Number 8. Official Address <p>If Citizen</p> <ol style="list-style-type: none"> 1. Name of Consignee 2. Tax Identification Number 3. Passport 4. Email Address 5. Telephone Number 6. Official Address <p>If Government</p> <ol style="list-style-type: none"> 1. Name of Consignee 2. Tax Identification Number 3. Email Address 4. Telephone Number 5. Official Address <p>B. Broker/s, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number 	<ul style="list-style-type: none"> - Requesting Party - Bureau of Internal Revenue - Securities and Exchange Commission - Department of Trade and Industry - Board of Investments - Requesting Party - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Department of Foreign Affairs - Requesting Party - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party



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



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



	TES ^{Lite} either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
4. Receive emailed notice of release of result of application.	4.1 Deliver the approved TEI to BOC.			
	TOTAL:		4 days 5 hours 12 minutes	



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

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

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



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



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



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

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

Office or Division:	Revenue Office - Internal Revenue Division
Classification:	Complex
Type of Transaction:	G2G- Government-to-Government
Who may avail:	University of the Philippines

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

APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative) 4. Signed and dated Bill of Lading /Air Waybill 5. Commercial Invoice (Packing List, if applicable) 6. Resolution from the Board of Regents and/or Certification from the President that acquisition of the item is authorized by the Board of Regents	- DOF website - Applicant/Requesting party - Applicant/Requesting party - Shipping Company - Shipper from country of origin - Board of Regents and/or State Universities/State Colleges President
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CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration.	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
<ul style="list-style-type: none"> First time applicant start from Step 1 Registered applicant start from Step 2 	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office
	2.2. Encode the required entries in the e-TES ^{Lite} and generate an application number.	None	30 minutes	<i>Administrative Assistant</i> Revenue Office



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



	shipment requires verification/inspection.			
	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary</i> Revenue Generation and Local Finance Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru e-TESS ^{Lite} that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Generation and Local Finance Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Generate an email-notice to applicant thru e-TESS ^{Lite} either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
4. Receive emailed notice of release of result of application.	4.1 Deliver the approved TEI to BOC.			
	TOTAL:		4 days 5 hours 12 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 - Internal Revenue Division		
Classification:		Complex		
Type of Transaction:		G2G- Government-to-Government		
Who may avail:		Commission on Elections		
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION:				
A. Applicant				
1. Name of Consignee		- Requesting Party		
2. Tax Identification Number		- Bureau of Internal Revenue		
3. Email Address		- Requesting Party		
4. Telephone Number		- Requesting Party		
5. Official Address		- Requesting Party		
B. Broker/s, if any				
1. Tax Identification Number		- Bureau of Internal Revenue		
2. License Number		- Professional Regulation Commission		
3. Name of Broker		- Requesting Party		
4. Email Address		- Requesting Party		
5. Contact Number		- Requesting Party		
APPLICATION:				
1. Completely filled-out DOF-RO Form No. 91		- DOF website		
2. Notarized Affidavit of End-Use/Ownership		- Applicant/Requesting party		
3. Authorization letter (if authorized representative)		- Applicant/Requesting party		
4. Signed and dated Bill of Lading /Air Waybill		- Shipping Company		
5. Commercial Invoice (Packing List, if applicable)		- Shipper from country of origin		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration.	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
<ul style="list-style-type: none"> • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step 2</i> 	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office
	2.2. Encode the required entries in the e-TES ^{Lite} and generate an application number.	None	30 minutes	<i>Administrative Assistant</i> Revenue Office



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



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



q. Section 23 of R.A.10086, as amended by Section 86(gg) of R.A. 10963 (Strengthening Peoples' Nationalism Through Philippine History Act) Scientific, philosophical, historical and cultural books, supplies and materials of the National Historical Commission of the Philippines (NHCP)				
Office or Division:		Revenue Office - Internal Revenue Division		
Classification:		Complex		
Type of Transaction:		G2G- Government-to-Government		
Who may avail:		National Historical Commission of the Philippines		
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION:				
A. Applicant				
1. Name of Consignee		- Requesting Party		
2. Tax Identification Number		- Bureau of Internal Revenue		
3. Email Address		- Requesting Party		
4. Telephone Number		- Requesting Party		
5. Official Address		- Requesting Party		
B. Broker/s, if any				
1. Tax Identification Number		- Bureau of Internal Revenue		
2. License Number		- Professional Regulation Commission		
3. Name of Broker		- Requesting Party		
4. Email Address		- Requesting Party		
5. Contact Number		- Requesting Party		
APPLICATION:				
1. Completely filled-out DOF-RO Form No. 91		- DOF website		
2. Notarized Affidavit of End-Use/Ownership		- Applicant/Requesting party		
3. Authorization letter (if authorized representative)		- Applicant/Requesting party		
4. Signed and dated Bill of Lading /Air Waybill		- Shipping Company		
5. Commercial Invoice (Packing List, if applicable)		- Shipper from country of origin		
6. NHCP Board Certification		- National Historical Commission of the Philippines		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration.	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
<ul style="list-style-type: none"> • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step 2</i> 	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office
	2.2. E2.2. Encode the required entries in the e-	None	30 minutes	<i>Administrative Assistant</i> Revenue Office



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



	shipment requires verification/inspection.			
	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary</i> Revenue Generation and Local Finance Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.11 Generate an email-notice to the applicant thru e-TESS ^{Lite} that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Generation and Local Finance Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.13 Prepare the approved TEI/formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Generate an email-notice to applicant thru e-TESS ^{Lite} either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
4. Receive emailed notice of release of result of application.	4.1 Deliver the approved TEI to BOC.			
	TOTAL:		4 days 5 hours 12 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 - Internal Revenue Division			
Classification:	Complex			
Type of Transaction:	G2G- Government-to-Government			
Who may avail:	Armed Forces of the Philippines			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION:				
A. Applicant				
1. Name of Consignee		- Requesting Party		
2. Tax Identification Number		- Bureau of Internal Revenue		
3. Email Address		- Requesting Party		
4. Telephone Number		- Requesting Party		
5. Official Address		- Requesting Party		
B. Broker/s, if any				
1. Tax Identification Number		- Bureau of Internal Revenue		
2. License Number		- Professional Regulation Commission		
3. Name of Broker		- Requesting Party		
4. Email Address		- Requesting Party		
5. Contact Number		- Requesting Party		
APPLICATION:				
1. Completely filled-out DOF-RO Form No. 91		- DOF website		
2. Notarized Affidavit of End-Use/Ownership		- Applicant/Requesting party		
3. Authorization letter (if authorized representative)		- Applicant/Requesting party		
4. Signed and dated Bill of Lading /Air Waybill		- Shipping Company		
5. Commercial Invoice (Packing List, if applicable)		- Shipper from country of origin		
6. DND certification that the shipment is under the AFP Modernization Program		- Department of National Defense		
7. NTC and/or CAAP Certification, if applicable		- National Telecommunications Commission / Civil Aviation Authority of the Philippines		
8. PNP/DTI-STMO Import Clearance, if applicable		- Philippine National Police/ Department of Trade and Industry- Strategic Trade Management Office		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration.	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
<ul style="list-style-type: none"> • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step 2</i> 	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office



	2.2. E2.2. Encode the required entries in the e- TES ^{Lite} and generate an application number.	None	30 minutes	<i>Administrative Assistant Revenue Office</i>
3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and supporting documents.	None	1 hour	<i>Administrative Officer Central Records Management Division</i>
3a. Receive emailed notice of acceptance	3.2 Generate an email- notice to applicant on the receipt of application thru e- ^{TES} Lite.			
	3.3 Assign application to respective RO Divisions thru e- ^{TES} Lite.			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief Internal Revenue Division</i>
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist) Internal Revenue Division</i>
3b. Receive emailed notice of compliance.	3.6.1 Generate an email- notice of compliance thru e- ^{TES} Lite and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	
	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief Internal Revenue Division</i>
	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director III Revenue Office</i>



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



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



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



3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru e- <i>TES^{Lite}</i> and prepare a formal compliance letter if application has discrepancy(ies).		None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	<i>Tax Specialist</i> Revenue Office
	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.		None	4 hours	<i>Division Chief</i> Internal Revenue Division
	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.		None	4 hours	<i>Director III</i> Revenue Office
	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.		None	4 hours	<i>Director IV</i> Revenue Office
	3.10 Review/approve the TEI/formal letter of compliance.		None	8 hours	<i>Assistant Secretary or Undersecretary</i> Revenue Generation and Local Finance Group
3c. Receive email that the application has been acted upon by the	3.11 Generate an email-notice to the applicant thru e- <i>TES^{Lite}</i> that the		None	2 hours	<i>Administrative Assistant</i> Revenue Generation and



Revenue Office and will be forwarded to CRMD for release.	application has been acted upon and will be forwarded to CRMD for release.				Local Finance Group
	3.12 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.				
	3.13 Prepare the approved TEI/formal letter of compliance for release.		None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	3.14 Generate an email-notice to applicant thru e- TES ^{Lite} either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.				
4. Receive emailed notice of release of result of application.	4.1 Deliver the approved TEI to BOC.				
	TOTAL:			4 days 5 hours 12 minutes	



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



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



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



u. Section 21 of R.A. 7356 (Law Creating the National Commission for Culture and the Arts), as amended by Section 86(i) of R.A. 10963 (TRAIN Law)
Materials of the NCCA for the use of Filipino artists

Office or Division:	Revenue Office - Internal Revenue Division
Classification:	Complex
Type of Transaction:	G2G- Government-to-Government
Who may avail:	National Commission for Culture and the Arts

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



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



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



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

- a. Section 39(a)(2)(b) of P.D. 269 (An Act Creating the National Electrification Administration), as amended by Section 109 of R.A. 9337
Equipment, machineries and spare parts of NEA registered electric cooperatives

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



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



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



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



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



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



c. Section 1 of P.D. 1171 (Providing Certain Tax Exemptions to the Southeast Asian Regional Center for Graduate Study and Research in Agriculture and for Other Purposes) Goods for official and personal use of Southeast Asian Regional Center for Graduate Study and Research in Agriculture.	
Office or Division:	Revenue Office - Internal Revenue Division
Classification:	Complex
Type of Transaction:	G2G- Government-to-Government
Who may avail:	Southeast Asian Regional Center for Graduate Study and Research in Agriculture

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



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



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



<p>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</p>				
Office or Division:	Revenue Office - Internal Revenue Division			
Classification:	Complex			
Type of Transaction:	G2B - Government-to-Business			
Who may avail:	Radio Broadcasting Cable and Television Stations			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Tax Identification Number 3. SEC Registration Number (if applicable) 4. DTI Registration Number (if applicable) 5. BOI Registration Number (if applicable) 6. Email Address 7. Telephone Number 8. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number		- Requesting Party - Bureau of Internal Revenue - Securities and Exchange Commission - Department of Trade and Industry - Board of Investments - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party		
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative) 4. Signed and dated Bill of Lading /Air Waybill 5. Commercial Invoice (Packing List, if applicable) 6. 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		- DOF website - Applicant/Requesting party - Applicant/Requesting party - 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
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration.	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
<ul style="list-style-type: none"> First time applicant start from <i>Step 1</i> Registered applicant start from <i>Step 2</i> 	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			



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



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



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



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



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



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

Office or Division:	Revenue Office - Internal Revenue Division
Classification:	Complex
Type of Transaction:	G2B - Government-to-Business
Who may avail:	Ramon Magsaysay Award Foundation

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
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<p>ONE-TIME REGISTRATION:</p> <p>A. Applicant</p> <ol style="list-style-type: none"> 1. Name of Consignee 2. Tax Identification Number 3. SEC Registration Number (if applicable) 4. DTI Registration Number (if applicable) 5. Email Address 7. Telephone Number 8. Official Address <p>B. Broker/s, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number 	<ul style="list-style-type: none"> - Requesting Party - Bureau of Internal Revenue - Securities and Exchange Commission - Department of Trade and Industry - Board of Investments - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party
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<p>APPLICATION:</p> <ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative) 4. Signed and dated Bill of Lading/Air Waybill 5. Commercial Invoice (Packing List, if applicable) 	<ul style="list-style-type: none"> - DOF website - Applicant/Requesting party - Applicant/Requesting Party - Shipping Company - Shipper from country of origin
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CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration.	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
<ul style="list-style-type: none"> • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step 2</i> 	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at RO window	2.1 Check completeness of supporting documents. If incomplete, return to the applicant	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office
	2.2. Encode the required entries in the e-TESS ^{Lite} system.	None	30 minutes	<i>Administrative Assistant</i> Revenue Office



3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3a. Receive emailed notice of acceptance	3.2 Generate an email-notice to applicant on the receipt of application thru e-TESS ^{Lite} .			
	3.3 Assign application to respective RO Divisions thru e-TESS ^{Lite} .			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru e-TESS ^{Lite} and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	
	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office
	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director III</i> Revenue Office
	3.9 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director IV</i> Revenue Office
	3.10 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary</i>



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



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



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



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



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



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



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



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

Office or Division:	Revenue Office - Internal Revenue Division
Classification:	Complex
Type of Transaction:	G2B - Government-to-Business
Who may avail:	Filipino Inventors

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

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



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



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



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



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



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



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



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



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



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



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



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



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



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



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



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



3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3a. Receive emailed notice of acceptance of application.	3.2 Generate an email-notice to applicant on the receipt of application thru e-TESS ^{Lite} .			
	3.3 Assign application to respective RO Divisions thru e-TESS ^{Lite} .			
	3.4 Route the application and supporting documents to appropriate RO Divisions.			
	3.5 Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Revenue Office
	3.6. Process the application and draft the Tax Exemption Indorsement (TEI) If application is sufficient.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office
3b. Receive emailed notice of compliance.	3.6.1 Generate an email-notice of compliance thru e-TESS ^{Lite} and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	
	3.7 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Division Chief</i> Revenue Office
	3.8 Review draft TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/inspection.	None	4 hours	<i>Director III</i> Revenue Office
	3.9 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Director IV</i> Revenue Office



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



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



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



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



6. Granting of Tax Exemption on Foreign Donations

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

Office or Division:	Revenue Office - Internal Revenue Division
Classification:	Complex
Type of Transaction:	G2B - Government-to-Government G2B - Government-to-Business
Who may avail:	Government agencies, public and private hospitals, non-profit religious or charitable institutions and business entities.

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<p>ONE-TIME REGISTRATION:</p> <p>A. Applicant If Business</p> <ol style="list-style-type: none"> 1. Name of Consignee 2. Tax Identification Number 3. SEC Registration Number (if applicable) 4. DTI Registration Number (if applicable) 5. BOI Registration Number (if applicable) 6. Email Address 7. Telephone Number 8. Official Address <p>If Government</p> <ol style="list-style-type: none"> 1. Name of Consignee 2. Tax Identification Number 3. Email Address 4. Telephone Number 5. Official Address <p>B. Broker/s, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number 	<ul style="list-style-type: none"> - Requesting Party - Bureau of Internal Revenue - Securities and Exchange Commission - Department of Trade and Industry - Board of Investments - Requesting Party - Requesting Party - Requesting Party - Requesting Party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party
<p>APPLICATION:</p> <ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative) 4. Signed and dated Bill of Lading/Air Waybill 5. Commercial or Non-Commercial Invoice (e.g. Proforma Invoice, Consignment Invoice, if available) or equivalent document (Statement of Value Invoice). 6. NEDA endorsement 7. Authenticated/Apostilled Deed of Donation, if donation 8. Deed of Acceptance 	<ul style="list-style-type: none"> - DOF website - Applicant/Requesting party - Applicant/Requesting party - Shipping Company - Shipper from country of origin - National Economic and Development Authority - Donor - Donee



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



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



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



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



7. Granting of Tax Exemption on the Importations by Foreign Embassies and International Organizations filed through Online

Office or Division:	Revenue Office - Internal Revenue Division
Classification:	Complex
Type of Transaction:	G2G- Government to Government
Who may avail:	Diplomatic entities or personnel

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

APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Signed and dated Bill of Lading /Air Waybill 3. Commercial Invoice (Packing List, if applicable) 4. DFA Recommendation 5. Note Verbale from the Embassy	- DOF website - Shipping Company - Shipper from country of origin - Department of Foreign Affairs - Importing Embassy
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CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or on-line to provide corporate/ individual information and upload the documents in support of registration.	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
<ul style="list-style-type: none"> • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step 2</i> 	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
	1.3 Assist the applicant in setting up their online account			
2. Log in, fill-out, and submit the online application form with uploaded required documents	2.1 Log in to e-TESS ^{Lite} using the user ID and password received during the registration			



	2.2 Fill-out the online application form (DOF-RO Form No. 91) and upload all the required documents			
	2.3 Received automatically an e-ticket/pre-application number.			
3. System assignment of application to Action Officer	3.1 System assignment of application, randomly distributed to Action Officer thru e-TESS ^{Lite}	None	5 minutes	<i>Division Chief</i> Internal Revenue Division
	<i>Reassignment will be made by the Division Chief when the need arises</i>			
4. Pre-evaluation of online application	4.1 Pre-evaluate the tax exemption application to determine the accuracy, consistency, and completeness of documents versus legal basis.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Internal Revenue Division
5. Received emailed notice of acceptance or disapproval	5.1 Generate an email-notice to applicant thru e-TESS ^{Lite} either of the following: a. the acceptance of the online application b. the disapproval of the online application	None	5 minutes	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Internal Revenue Division
6. Process the online application	6.1 Prepare and print the draft TEI and supporting documents			<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Internal Revenue Division
	6.2 If the application will not be accepted, revise the proposed action based on the comments/noted.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Internal Revenue Division
	6.3 Review the propriety of the proposed action and endorse the application	None	8 hours	<i>Division Chief and Director III</i> Revenue Office



	6.4 Decide on the reviewed/ endorsed application and sign the proposed action	None	8 hours	<i>Director IV</i> Revenue Office
7. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	7.1 Generate an email-notice to the applicant thru e-TESS ^{Lite} that the application has been acted upon and will be forwarded to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Generation and Local Finance Group
	7.2 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release	None	2 hours	<i>Administrative Assistant</i> Revenue Office
	7.3 Prepare the approved TEI/ formal letter of compliance for release	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	7.4 Generate an email-notice to applicant thru e-TESS ^{Lite} either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			<i>Administrative Officer</i> Central Records Management Division
8. Receive emailed notice of release of result of application.	8.1 Deliver the approved TEI to BOC.			
	TOTAL:		4 days 5 hours 7 minutes	



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

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

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

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

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<p>ONE-TIME REGISTRATION:</p> <p>A. Applicant</p> <ol style="list-style-type: none"> 1. Name of Consignee 2. Tax Identification Number 3. SEC Registration Number (if applicable) 4. DTI Registration Number (if applicable) 5. BOI Registration Number (if applicable) 6. Email Address 7. Telephone Number 8. Official Address <p>B. Broker/s, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number 	<ul style="list-style-type: none"> - Requesting party - Bureau of Internal Revenue - Securities and Exchange Commission - Department of Trade and Industry - Board of Investments - Requesting party - Requesting party - Requesting party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting party - Requesting party - Requesting party
<p>APPLICATION:</p> <ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-use/Ownership 3. Signed and dated Bill of Lading/AWB 4. Commercial Invoice (Packing List, if applicable) 5. BOI Certificate of Registration with Annexes/Terms and Conditions 6. Certificate of Authority to Import/Admission Entry issued by IPA 7. BOI Certificate of Local Non-Availability (applicable only beginning 23 June 2022) 8. Completely filled-out DOF-RO Form No. 155 (if applicable) 9. Proforma Invoice 10. Certificate of Registration from IPA with Annexes/Terms and Conditions 11. Bank Transaction (Mode of Importation/LC, DA, Purchase Order, etc.) 12. Authorization letter (if authorized representative) 13. Other documents that may be required to support compliance with conditions or 	<ul style="list-style-type: none"> - DOF website - Requesting party/Applicant - Shipping Company - Shipper from country of origin - Board of Investments - Board of Investments - Board of Investments/Investment Promotions Agencies - Board of Investments - Requesting party/Applicant - Requesting party/Applicant - Board of Investments/Investment Promotions Agencies - Issuing bank/Requesting party - Requesting party/Applicant



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



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



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



b. Section 294(D) and (E) of the NIRC, as amended by Section 16 of RA 11534 as implemented by 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 – Mabuhay Lane
Classification:	Simple Transaction
Type of Transaction:	G2B – Government-to-Business
Who may Avail:	PEZA/BOI IT-BPM RBE Transferees

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<p>ONE-TIME REGISTRATION:</p> <p>A. Applicant</p> <ol style="list-style-type: none"> 1. Name of Consignee 2. Tax Identification Number 3. SEC Registration Number (if applicable) 4. DTI Registration Number (if applicable) 5. BOI Registration Number (if applicable) 6. Email Address 7. Telephone Number 8. Official Address <p>B. Broker/s, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number 	<ul style="list-style-type: none"> - Requesting party - Bureau of Internal Revenue - Securities and Exchange Commission - Department of Trade and Industry - Board of Investments - Requesting party - Requesting party - Requesting party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting party - Requesting party - Requesting party
<p>APPLICATION:</p> <ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Signed and dated Bill of Lading/AWB (for new goods imported starting 01 February 2023) 4. Commercial Invoice (Packing List, if applicable) 5. Endorsement from the concerned IPA (for existing goods imported as of 31 January 2023) 6. Certificate of Registration with BOI of Official Receipt issued by the BOI for payment of registration fee 7. Certificate of Authority to Import and the Admission Entry issued by the concerned IPA or Transit Single Administrative Document (TSAD) 8. Staging/Dummy BL issued by BOC (for existing goods imported as of 31 January 2023) 9. Completely filled out DOF-RO Form No. 155 (if applicable) 10. Certificate of Local Non-Availability issued by the BOI (For new goods imported starting 01 February 2023) 11. Authorization Letter (if authorized representative) 12. Other documents that may be required to support compliance with conditions or requirements of the law (i.e. regulated item, etc.) 	<ul style="list-style-type: none"> - DOF website - Requesting party/Applicant - Shipping Company - Shipper from country of origin - Investment and Promotions Agencies - Board of Investments - Board of Investments / Requesting party/ Applicant - Bureau of Customs - DOF Website - Board of Investments - Requesting party/ Applicant - Requesting party/ Applicant



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



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



	letter of compliance for release.			
6. Receive hard copy of approved TEI.	6.1 Release of approved TEI.	None	42 minutes	<i>Administrative Officer</i> Central Records Management Division
6a. Receive emailed notice of release of result of application.	6.2. Generate an email-notice to applicant thru e- TES ^{Lite} either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
TOTAL:			1 day 4 hours 27 minutes	



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

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

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<p>ONE-TIME REGISTRATION:</p> <p>A. Applicant</p> <ol style="list-style-type: none"> 1. Name of Consignee 2. Tax Identification Number 3. SEC Registration Number (if applicable) 4. DTI Registration Number (if applicable) 5. BOI Registration Number (if applicable) 6. Email Address 7. Telephone Number 8. Official Address <p>B. Broker/s, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number 	<ul style="list-style-type: none"> - Requesting party - Bureau of Internal Revenue - Securities and Exchange Commission - Department of Trade and Industry - Board of Investments - Requesting party - Requesting party - Requesting party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting party - Requesting party - Requesting party
<p>APPLICATION:</p> <ol style="list-style-type: none"> 1. Completely filled-out DOF Form No. 2. Notarized affidavit of End-Use/Ownership 3. Signed and dated Import Bill of Lading/Airway Bill 4. Commercial Invoice (Packing List, if applicable) 5. Certificate of Authority to Import/Admission Entry issued by IPA 6. BOI Certificate of Local Non-Availability (applicable only beginning 23 June 2022) 7. Certificate of Registration from IPA with Annexes/Terms and Conditions 8. Authorization Letter (if authorized representative) 9. Other documents that may be required to support compliance with the law's conditions or requirements (i.e. regulated item, permit to import) 	<ul style="list-style-type: none"> - DOF website - Requesting party/Applicant - Shipping Company - Shipper from country of origin - Board of Investments/Investment Promotions Agencies - Board of Investments - Board of Investments/Investment Promotions Agencies - Requesting party/Applicant - Requesting party/Applicant

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or online	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office



<p>to provide corporate/ individual information and upload the documents in support of registration.</p> <ul style="list-style-type: none"> • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step 2</i> 	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.															
2. Present the application and supporting documents at RO window.	2.1 Check completeness of supporting documents. If incomplete, return to the applicant.	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office												
	2.2. Encode the required entries in the e-TES ^{Lite} .	None	30 minutes	<i>Administrative Assistant</i> Revenue Office												
3. Secure Order of Payment at RO window.	3.1 Issue order of payment based on the Schedule of Filing Fees.	None	10 minutes	<i>Administrative Assistant</i> Revenue Office												
4. Pay the required filing fee at the Cashier window.	4.1 Receive payment and issue Official Receipt.	<p>DO No. 010-2019 Schedule of Fees:</p> <table border="1"> <thead> <tr> <th>Value of Importation</th> <th>Filing Fees</th> </tr> </thead> <tbody> <tr> <td>₱100,000 & below</td> <td>₱200</td> </tr> <tr> <td>From ₱101,000 to ₱400,000</td> <td>₱400</td> </tr> <tr> <td>From ₱401,000 to ₱700,000</td> <td>₱600</td> </tr> <tr> <td>From ₱701,000 to ₱1,000,000</td> <td>₱800</td> </tr> <tr> <td>Over ₱1,000,000</td> <td>₱1,000</td> </tr> </tbody> </table>	Value of Importation	Filing Fees	₱100,000 & below	₱200	From ₱101,000 to ₱400,000	₱400	From ₱401,000 to ₱700,000	₱600	From ₱701,000 to ₱1,000,000	₱800	Over ₱1,000,000	₱1,000	15 minutes	<i>Cashier</i> General Services Division
Value of Importation	Filing Fees															
₱100,000 & below	₱200															
From ₱101,000 to ₱400,000	₱400															
From ₱401,000 to ₱700,000	₱600															
From ₱701,000 to ₱1,000,000	₱800															
Over ₱1,000,000	₱1,000															
5. File application with supporting documents at the Central Records Management Division.	5.1 Receive the application and generate trace number for the application.															
5a. Receive emailed notice of acceptance of application	5.2 Generate an email-notice to applicant on the receipt of application thru e-TES ^{Lite} .	None	1 hour	<i>Administrative Officer</i> Central Records Management Division												
	5.3 Assign application to an Action Officer of RO-Mabuhay Lane thru e-TES ^{Lite} .															
	5.4. Route the application and supporting documents to															



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



	letter of compliance for release.			Central Records Management Division
6. Receive hard copy of approved TEI.	6.1 Release of approved TEI.			
6a. Receive emailed notice of release of result of application.	6.2. Generate an email-notice to applicant thru e- TES ^{Lite} either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
TOTAL:			2 days 5 hours 7 minutes	



d. 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 – Mabuhay Lane
Classification:	Simple Transaction
Type of Transaction:	G2B – Government-to-Business
Who may Avail:	BOI Registered Enterprises

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
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<p>ONE-TIME REGISTRATION:</p> <p>A. Applicant</p> <ol style="list-style-type: none"> 1. Name of Consignee 2. Tax Identification Number 3. SEC Registration Number (if applicable) 4. DTI Registration Number (if applicable) 5. BOI Registration Number (if applicable) 6. Email Address 7. Telephone Number 8. Official Address <p>B. Broker/s, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number 	<ul style="list-style-type: none"> - Requesting party - Bureau of Internal Revenue - Securities and Exchange Commission - Department of Trade and Industry - Board of Investments - Requesting party - Requesting party - Requesting party <ul style="list-style-type: none"> - Bureau of Internal Revenue - Professional Regulation Commission - Requesting party - Requesting party - Requesting party
<p>APPLICATION:</p> <ol style="list-style-type: none"> 1. Completely filled-out DOF Form No. 2. Notarized affidavit of End-Use/Ownership 3. Signed and dated Import Bill of Lading/Airway Bill 4. Commercial Invoice (Packing List, if applicable) 5. Certificate of Authority to Import/Admission Entry issued by IPA 6. BOI Certificate of Local Non-Availability (applicable only beginning 23 June 2022) 7. Certificate of Registration from IPA with Annexes/Terms and Conditions 8. Authorization Letter (if authorized representative) 9. Other documents that may be required to support compliance with the law's conditions or requirements (i.e. regulated item, permit to import) 	<ul style="list-style-type: none"> - DOF website - Requesting party/Applicant - Shipping Company <ul style="list-style-type: none"> - Shipper from country of origin - Board of Investments/Investment Promotions Agencies - Board of Investments <ul style="list-style-type: none"> - Board of Investments/Investment Promotions Agencies - Requesting party/Applicant <ul style="list-style-type: none"> - Requesting party/Applicant

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or online to provide	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
	1.2 Approve the			



corporate/ individual information and upload the documents in support of registration. <ul style="list-style-type: none"> • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step 2</i> 	registration if the uploaded documents and encoded data are complete and correct.															
2. Present the application and supporting documents at RO window.	2.1 Check completeness of supporting documents. If incomplete, return to the applicant.	None	15 minutes	<i>Officer of the Day, Tax Specialist Revenue Office</i>												
	2.2. Encode the required entries in the e-TES ^{Lite} .	None	30 minutes	<i>Administrative Assistant Revenue Office</i>												
3. Secure Order of Payment at RO window.	3.1 Issue order of payment based on the Schedule of Filing Fees.	None	10 minutes	<i>Administrative Assistant Revenue Office</i>												
4. Pay the required filing fee at the Cashier window.	4.1 Receive payment and issue Official Receipt.	DO No. 010- 2019 Schedule of Fees: <table border="1" data-bbox="742 1108 901 1310"> <thead> <tr> <th>Value of Importation</th> <th>Filing Fees</th> </tr> </thead> <tbody> <tr> <td>₱100,000 & below</td> <td>₱200</td> </tr> <tr> <td>From ₱101,000 to ₱400,000</td> <td>₱400</td> </tr> <tr> <td>From ₱401,000 to ₱700,000</td> <td>₱600</td> </tr> <tr> <td>From ₱701,000 to ₱1,000,000</td> <td>₱800</td> </tr> <tr> <td>Over ₱1,000,000</td> <td>₱1,000</td> </tr> </tbody> </table>	Value of Importation	Filing Fees	₱100,000 & below	₱200	From ₱101,000 to ₱400,000	₱400	From ₱401,000 to ₱700,000	₱600	From ₱701,000 to ₱1,000,000	₱800	Over ₱1,000,000	₱1,000	15 minutes	<i>Cashier General Services Division</i>
Value of Importation	Filing Fees															
₱100,000 & below	₱200															
From ₱101,000 to ₱400,000	₱400															
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From ₱701,000 to ₱1,000,000	₱800															
Over ₱1,000,000	₱1,000															
5. File application with supporting documents at the Central Records Management Division.	5.1 Receive the application and generate trace number for the application.															
5a. Receive emailed notice of acceptance of application	5.2 Generate an email- notice to applicant on the receipt of application thru e-TES ^{Lite} .	None	1 hour	<i>Administrative Officer Central Records Management Division</i>												
	5.3 Assign application to an Action Officer of RO- Mabuhay Lane thru e- TES ^{Lite} .															
	5.4. Route the application and supporting documents to the designated Action															



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



	release.			Management Division
6. Receive hard copy of approved TEI.	6.1 Release of approved TEI.			
6a. Receive emailed notice of release of result of application.	6.2. Generate an email-notice to applicant thru e- TES ^{Lite} either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
TOTAL:			2 days 5 hours 7 minutes	



e. E.O. No. 226, Art. 39(f)
Capital equipment with accessories consigned to BOI registered firms

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

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<p>ONE-TIME REGISTRATION:</p> <p>A. Applicant</p> <ol style="list-style-type: none"> 1. Name of Consignee 2. Tax Identification Number 3. SEC Registration Number (if applicable) 4. DTI Registration Number (if applicable) 5. BOI Registration Number (if applicable) 6. Email Address 7. Telephone Number 8. Official Address <p>B. Broker/s, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number 	<ul style="list-style-type: none"> - Requesting party - Bureau of Internal Revenue - Securities and Exchange Commission - Department of Trade and Industry - Board of Investments - Requesting party - Requesting party - Requesting party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting party - Requesting party - Requesting party
<p>APPLICATION:</p> <ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Signed and dated Bill of Lading/AWB 4. Commercial Invoice (Packing List, if applicable) 5. Original Indorsement from the Board of Investments 6. Authorization Letter (if authorized representative) 	<ul style="list-style-type: none"> - DOF website - Requesting party/Applicant - Shipping Company - Shipper from country of origin - Board of Investments - Requesting party/Applicant

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



applicant start from Step 2																
2. Present the application and supporting documents at RO window.	2.1 Check completeness of supporting documents. If incomplete, return to the applicant.	None	15 minutes	<i>Officer of the Day, Tax Specialist Revenue Office</i>												
	2.2. Encode the required entries in the e-TES ^{Lite} .	None	30 minutes	<i>Administrative Assistant Revenue Office</i>												
3. Secure Order of Payment at RO window.	3.1 Issue order of payment based on the Schedule of Filing Fees.	None	10 minutes	<i>Administrative Assistant Revenue Office</i>												
4. Pay the required filing fee at the Cashier window.	4.1 Receive payment and issue Official Receipt.	DO No. 010-2019 Schedule of Fees: <table border="1" data-bbox="742 784 901 974"> <thead> <tr> <th>Value of Importation</th> <th>Filing Fees</th> </tr> </thead> <tbody> <tr> <td>₱100,000 & below</td> <td>₱200</td> </tr> <tr> <td>From ₱101,000 to ₱400,000</td> <td>₱400</td> </tr> <tr> <td>From ₱401,000 to ₱700,000</td> <td>₱600</td> </tr> <tr> <td>From ₱701,000 to ₱1,000,000</td> <td>₱800</td> </tr> <tr> <td>Over ₱1,000,000</td> <td>₱1,000</td> </tr> </tbody> </table>	Value of Importation	Filing Fees	₱100,000 & below	₱200	From ₱101,000 to ₱400,000	₱400	From ₱401,000 to ₱700,000	₱600	From ₱701,000 to ₱1,000,000	₱800	Over ₱1,000,000	₱1,000	15 minutes	<i>Cashier General Services Division</i>
Value of Importation	Filing Fees															
₱100,000 & below	₱200															
From ₱101,000 to ₱400,000	₱400															
From ₱401,000 to ₱700,000	₱600															
From ₱701,000 to ₱1,000,000	₱800															
Over ₱1,000,000	₱1,000															
5. File application with supporting documents at the Central Records Management Division.	5.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer Central Records Management Division</i>												
5a. Receive emailed notice of acceptance of application	5.2 Generate an email-notice to applicant on the receipt of application thru e-TES ^{Lite} .															
	5.3 Assign application to an Action Officer of RO-Mabuhay Lane thru e-TES ^{Lite} .															
	5.4. Route the application and supporting documents to the designated Action Officer of RO-Mabuhay Lane.															
	5.5. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist) Revenue Office</i>												
5b. Receive	5.5.1 Generate an email-	None	Applicant is given													



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



	a. the release of TEI b. the release of letter for compliance thru postal mail.			
TOTAL:			2 days 5 hours 7 minutes	



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

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

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

Office or Division:	Revenue Office – Mabuhay Lane
Classification:	Simple Transaction
Type of Transaction:	G2B – Government-to-Business
Who may Avail:	DOE Registered Enterprises engaged in Petroleum Operations

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<p>ONE-TIME REGISTRATION:</p> <p>A. Applicant</p> <ol style="list-style-type: none"> 1. Name of Consignee 2. Tax Identification Number 3. SEC Registration Number (if applicable) 4. DTI Registration Number (if applicable) 5. BOI Registration Number (if applicable) 6. Email Address 7. Telephone Number 8. Official Address <p>B. Broker/s, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number 	<ul style="list-style-type: none"> - Requesting party - Bureau of Internal Revenue - Securities and Exchange Commission - Department of Trade and Industry - Board of Investments - Requesting party - Requesting party - Requesting party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting party - Requesting party - Requesting party
<p>APPLICATION:</p> <ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized affidavit of End-Use/Ownership 3. Signed and dated import Bill of Lading/Airway bill 4. Commercial Invoice (Packing List, if applicable) 5. DOE Certificate of Qualification for Tax Exemption 6. Contract between DOE and the Contractor (for new applicant) 7. Purchase Order/Proforma Invoice 8. Completely filled-out DOF-RO Form No. 155 (if applicable) 9. Authorization Letter (if authorized representative) 	<ul style="list-style-type: none"> - DOF website - Requesting party/Applicant - Shipping Company - Shipper from country of origin - Department of Energy - Requesting party/Applicant - Requesting party/Applicant - DOF website - Requesting party/Applicant

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or online	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office



to provide corporate/ individual information and upload the documents in support of registration. <ul style="list-style-type: none"> • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step 2</i> 	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.															
2. Present the application and supporting documents at RO window.	2.1 Check completeness of supporting documents. If incomplete, return to the applicant.	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office												
	2.2. Encode the required entries in the e-TES ^{Lite} .	None	30 minutes	<i>Administrative Assistant</i> Revenue Office												
3. Secure Order of Payment at RO window.	3.1 Issue order of payment based on the Schedule of Filing Fees.	None	10 minutes	<i>Administrative Assistant</i> Revenue Office												
4. Pay the required filing fee at the Cashier window.	4.1 Receive payment and issue Official Receipt.	DO No. 010-2019 Schedule of Fees: <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Value of Importation</th> <th>Filing Fees</th> </tr> </thead> <tbody> <tr> <td>≤100,000 & below</td> <td>₱200</td> </tr> <tr> <td>From ₱101,000 to ₱400,000</td> <td>₱400</td> </tr> <tr> <td>From ₱401,000 to ₱700,000</td> <td>₱600</td> </tr> <tr> <td>From ₱701,000 to ₱1,000,000</td> <td>₱800</td> </tr> <tr> <td>Over ₱1,000,000</td> <td>₱1,000</td> </tr> </tbody> </table>	Value of Importation	Filing Fees	≤100,000 & below	₱200	From ₱101,000 to ₱400,000	₱400	From ₱401,000 to ₱700,000	₱600	From ₱701,000 to ₱1,000,000	₱800	Over ₱1,000,000	₱1,000	15 minutes	<i>Cashier</i> General Services Division
Value of Importation	Filing Fees															
≤100,000 & below	₱200															
From ₱101,000 to ₱400,000	₱400															
From ₱401,000 to ₱700,000	₱600															
From ₱701,000 to ₱1,000,000	₱800															
Over ₱1,000,000	₱1,000															
5. File application with supporting documents at the Central Records Management Division.	5.1 Receive the application and generate trace number for the application.															
5a. Receive emailed notice of acceptance of application	5.2 Generate an email-notice to applicant on the receipt of application thru e-TES ^{Lite} .	None	1 hour	<i>Administrative Officer</i> Central Records Management Division												
	5.3 Assign application to an Action Officer of RO-Mabuhay Lane thru e-TES ^{Lite} .															
	5.4. Route the application and supporting documents to															



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



	letter of compliance for release.			Central Records Management Division
6. Receive hard copy of approved TEI.	6.1 Release of approved TEI.			
6a. Receive emailed notice of release of result of application.	6.2. Generate an email-notice to applicant thru e-TESS ^{Lite} either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
TOTAL:			2 days 5 hours 7 minutes	



b. P.D. No. 972, Sec. 16 (b) Machinery, equipment, spare parts, and all materials required for coal developers				
Office or Division:		Revenue Office – Mabuhay Lane		
Classification:		Simple Transaction		
Type of Transaction:		G2B – Government-to-Business		
Who may Avail:		DOE Registered Enterprises engaged in Coal Development		
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION:				
A. Applicant				
1. Name of Consignee		- Requesting party		
2. Tax Identification Number		- Bureau of Internal Revenue		
3. SEC Registration Number (if applicable)		- Securities and Exchange Commission		
4. DTI Registration Number (if applicable)		- Department of Trade and Industry		
5. BOI Registration Number (if applicable)		- Board of Investments		
6. Email Address		- Requesting party		
7. Telephone Number		- Requesting party		
8. Official Address		- Requesting party		
B. Broker/s, if any				
1. Tax Identification Number		- Bureau of Internal Revenue		
2. License Number		- Professional Regulation Commission		
3. Name of Broker		- Requesting party		
4. Email Address		- Requesting party		
5. Contact Number		- Requesting party		
APPLICATION:				
1. Completely filled-out DOF-RO Form No. 91		- DOF website		
2. Notarized affidavit of End-Use/Ownership		- Requesting party/Applicant		
3. Signed and dated import Bill of Lading/Airwaybill		- Shipping Company		
4. Commercial Invoice (Packing List, if applicable)		- Shipper from country of origin		
5. DOE Certificate of Qualification for Tax Exemption		- Department of Energy		
6. Contract between DOE and the Contractor (for new applicant)		- Requesting party/Applicant		
7. Purchase Order/Proforma Invoice		- Requesting party/Applicant		
8. Completely filled-out DOF-RO Form No. 155 (if applicable)		- DOF website		
9. Authorization Letter (if authorized representative)		- Requesting party/Applicant		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or online to provide corporate/ individual information and	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
	1.2 Approve the registration if the uploaded documents and			



upload the documents in support of registration. <ul style="list-style-type: none"> • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step 2</i> 	encoded data are complete and correct.															
2. Present the application and supporting documents at RO window.	2.1 Check completeness of supporting documents. If incomplete, return to the applicant.	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office												
	2.2. Encode the required entries in the e-TESS ^{Lite} .	None	30 minutes	<i>Administrative Assistant</i> Revenue Office												
3. Secure Order of Payment at RO window.	3.1 Issue order of payment based on the Schedule of Filing Fees.	None	10 minutes	<i>Administrative Assistant</i> Revenue Office												
4. Pay the required filing fee at the Cashier window.	4.1 Receive payment and issue Official Receipt.	DO No. 010-2019 Schedule of Fees: <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Value of Importation</th> <th>Filing Fees</th> </tr> </thead> <tbody> <tr> <td>From ₱100,000 & below</td> <td>₱200</td> </tr> <tr> <td>From ₱101,000 to ₱400,000</td> <td>₱400</td> </tr> <tr> <td>From ₱401,000 to ₱700,000</td> <td>₱600</td> </tr> <tr> <td>From ₱701,000 to ₱1,000,000</td> <td>₱800</td> </tr> <tr> <td>Over ₱1,000,000</td> <td>₱1,000</td> </tr> </tbody> </table>	Value of Importation	Filing Fees	From ₱100,000 & below	₱200	From ₱101,000 to ₱400,000	₱400	From ₱401,000 to ₱700,000	₱600	From ₱701,000 to ₱1,000,000	₱800	Over ₱1,000,000	₱1,000	15 minutes	<i>Cashier</i> General Services Division
Value of Importation	Filing Fees															
From ₱100,000 & below	₱200															
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From ₱701,000 to ₱1,000,000	₱800															
Over ₱1,000,000	₱1,000															
5. File application with supporting documents at the Central Records Management Division.	5.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division												
5a. Receive emailed notice of acceptance of application	5.2 Generate an email-notice to applicant on the receipt of application thru e-TESS ^{Lite} .															
	5.3 Assign application to an Action Officer of RO-Mabuhay Lane thru e-TESS ^{Lite} .															
	5.4. Route the application and supporting documents to the designated Action Officer of RO-Mabuhay Lane.															



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



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



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

Office or Division:	Revenue Office – Mabuhay Lane
Classification:	Simple Transaction
Type of Transaction:	G2B – Government-to-Business
Who may Avail:	DOE/BOI Registered Enterprises engaged in renewable energy development

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<p>ONE-TIME REGISTRATION:</p> <p>A. Applicant</p> <ol style="list-style-type: none"> Name of Consignee Tax Identification Number SEC Registration Number (if applicable) DTI Registration Number (if applicable) BOI Registration Number (if applicable) Email Address Telephone Number Official Address <p>B. Broker/s, if any</p> <ol style="list-style-type: none"> Tax Identification Number License Number Name of Broker Email Address Contact Number 	<ul style="list-style-type: none"> - Requesting party - Bureau of Internal Revenue - Securities and Exchange Commission - Department of Trade and Industry - Board of Investments - Requesting party - Requesting party - Requesting party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting party - Requesting party - Requesting party
<p>APPLICATION:</p> <ol style="list-style-type: none"> Completely filled-out DOF-RO Form No. 91 Notarized affidavit of End-Use/Ownership Signed and dated import Bill of Lading/Airwaybill Commercial Invoice (Packing List, if applicable) BOI Certificate of Authority BOI Certificate of Registration (with Annexes/General Terms and Conditions) DOE Recommendation Completely filled-out DOF-RO Form No. 155 (if applicable) Authorization Letter (if authorized representatives) 	<ul style="list-style-type: none"> -DOF Website -Requesting party/Applicant -Shipping Company -Shipper from Country of Origin -Board of Investments -Board of Investments -Department of Energy -DOF Website -Requesting party/Applicant

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or online to provide corporate/ individual information and upload the	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
	1.2 Approve the registration if the uploaded documents and			



documents in support of registration. <ul style="list-style-type: none"> • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step 2</i> 	encoded data are complete and correct.															
2. Present the application and supporting documents at RO window.	2.1 Check completeness of supporting documents. If incomplete, return to the applicant.	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office												
	2.2. Encode the required entries in the e-TESS ^{Lite} .	None	30 minutes	<i>Administrative Assistant</i> Revenue Office												
3. Secure Order of Payment at RO window.	3.1 Issue order of payment based on the Schedule of Filing Fees.	None	10 minutes	<i>Administrative Assistant</i> Revenue Office												
4. Pay the required filing fee at the Cashier window.	4.1 Receive payment and issue Official Receipt.	DO No. 010-2019 Schedule of Fees: <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Value of Importation</th> <th>Filing Fees</th> </tr> </thead> <tbody> <tr> <td>₱100,000 & below</td> <td>₱200</td> </tr> <tr> <td>From ₱101,000 to ₱400,000</td> <td>₱400</td> </tr> <tr> <td>From ₱401,000 to ₱700,000</td> <td>₱600</td> </tr> <tr> <td>From ₱701,000 to ₱1,000,000</td> <td>₱800</td> </tr> <tr> <td>Over ₱1,000,000</td> <td>₱1,000</td> </tr> </tbody> </table>	Value of Importation	Filing Fees	₱100,000 & below	₱200	From ₱101,000 to ₱400,000	₱400	From ₱401,000 to ₱700,000	₱600	From ₱701,000 to ₱1,000,000	₱800	Over ₱1,000,000	₱1,000	15 minutes	<i>Cashier</i> General Services Division
Value of Importation	Filing Fees															
₱100,000 & below	₱200															
From ₱101,000 to ₱400,000	₱400															
From ₱401,000 to ₱700,000	₱600															
From ₱701,000 to ₱1,000,000	₱800															
Over ₱1,000,000	₱1,000															
5. File application with supporting documents at the Central Records Management Division.	5.1 Receive the application and generate trace number for the application.															
5a. Receive emailed notice of acceptance of application	5.2 Generate an email-notice to applicant on the receipt of application thru e-TESS ^{Lite} .	None	1 hour	<i>Administrative Officer</i> Central Records Management Division												
	5.3 Assign application to an Action Officer of RO-Mabuhay Lane thru e-TESS ^{Lite} .															
	5.4. Route the application and supporting documents to the designated Action Officer of RO-Mabuhay Lane.															
	5.5. Process the	None	4 hours	<i>Action Officer (Tax</i>												



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



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



3. Granting of Tax Exemption on Importations of Educational Institutions

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

Office or Division:	Revenue Office – Mabuhay Lane
Classification:	Simple Transaction
Type of Transaction:	G2B – Government-to-Business
Who may Avail:	Non-stock, non-profit educational institutions

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<p>ONE-TIME REGISTRATION:</p> <p>A. Applicant</p> <ol style="list-style-type: none"> Name of Consignee Tax Identification Number SEC Registration Number (if applicable) DTI Registration Number (if applicable) BOI Registration Number (if applicable) Email Address Telephone Number Official Address <p>B. Broker/s, if any</p> <ol style="list-style-type: none"> Tax Identification Number License Number Name of Broker Email Address Contact Number 	<ul style="list-style-type: none"> - Requesting party - Bureau of Internal Revenue - Securities and Exchange Commission - Department of Trade and Industry - Board of Investments - Requesting party - Requesting party - Requesting party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting party - Requesting party - Requesting party
<p>APPLICATION:</p> <ol style="list-style-type: none"> Completely filled-out DOF-RO Form No. 91 Notarized Affidavit of End-Use/Ownership Signed and dated Import Bill of Lading/Airwaybill Commercial Invoice (Packing List, if applicable) Endorsement from DepEd (if Pre-school to Senior High School) Endorsement from CHED (if College or Higher Institution) Articles of Incorporation and By-Laws Government Recognition SEC Registration Authorization Letter (if authorized representative) Other documents that may be required to support compliance with conditions or requirements of the law (i.e. if regulated item, permit to import) <p>If Donation</p> <ol style="list-style-type: none"> Apostilled or Consularized Deed of Donation Notarized Deed of Acceptance 	<ul style="list-style-type: none"> - DOF website - Requesting party/Applicant - Shipping Company - Shipper from country of origin - Department of Education - Commission on Higher Education - Securities and Exchange Commission - Commission on Higher Education/ - Securities and Exchange Commission - Bureau of Internal Revenue - Requesting party/Applicant - Requesting Party/Applicant - Donor - Requesting Party/Applicant

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or online	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office



to provide corporate/ individual information and upload the documents in support of registration. <ul style="list-style-type: none"> • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step 2</i> 	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.															
2. Present the application and supporting documents at RO window.	2.1 Check completeness of supporting documents. If incomplete, return to the applicant.	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office												
	2.2. Encode the required entries in the e-TES ^{Lite} .	None	30 minutes	<i>Administrative Assistant</i> Revenue Office												
3. Secure Order of Payment at RO window.	3.1 Issue order of payment based on the Schedule of Filing Fees.	None	10 minutes	<i>Administrative Assistant</i> Revenue Office												
4. Pay the required filing fee at the Cashier window.	4.1 Receive payment and issue Official Receipt.	DO No. 010-2019 Schedule of Fees: <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Value of Importation</th> <th>Filing Fees</th> </tr> </thead> <tbody> <tr> <td>≤100,000 & below</td> <td>₱200</td> </tr> <tr> <td>From ₱101,000 to ₱400,000</td> <td>₱400</td> </tr> <tr> <td>From ₱401,000 to ₱700,000</td> <td>₱600</td> </tr> <tr> <td>From ₱701,000 to ₱1,000,000</td> <td>₱800</td> </tr> <tr> <td>Over ₱1,000,000</td> <td>₱1,000</td> </tr> </tbody> </table>	Value of Importation	Filing Fees	≤100,000 & below	₱200	From ₱101,000 to ₱400,000	₱400	From ₱401,000 to ₱700,000	₱600	From ₱701,000 to ₱1,000,000	₱800	Over ₱1,000,000	₱1,000	15 minutes	<i>Cashier</i> General Services Division
Value of Importation	Filing Fees															
≤100,000 & below	₱200															
From ₱101,000 to ₱400,000	₱400															
From ₱401,000 to ₱700,000	₱600															
From ₱701,000 to ₱1,000,000	₱800															
Over ₱1,000,000	₱1,000															
5. File application with supporting documents at the Central Records Management Division.	5.1 Receive the application and generate trace number for the application.															
5a. Receive emailed notice of acceptance of application	5.2 Generate an email-notice to applicant on the receipt of application thru e-TES ^{Lite} .	None	1 hour	<i>Administrative Officer</i> Central Records Management Division												
	5.3 Assign application to an Action Officer of RO-Mabuhay Lane thru e-TES ^{Lite} .															
	5.4. Route the application and supporting documents to															



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



	letter of compliance for release.			Central Records Management Division
6. Receive hard copy of approved TEI.	6.1 Release of approved TEI.			
6a. Receive emailed notice of release of result of application.	6.2. Generate an email-notice to applicant thru e- TES ^{Lite} either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
TOTAL:			2 days 5 hours 7 minutes	



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

- a. Agreement Between the Asian Development Bank and The Government of the Republic of the Philippines regarding the Headquarters of the Asian Development Bank, Secs. 34, 44 and 45 and R.A. No. 10963, Sec. 109(k) Goods, articles, including motor vehicles, spare parts, and publications, used exclusively by the Asian Development Bank (ADB) its officers, and staff

Office or Division:	Revenue Office – Mabuhay Lane
Classification:	Simple Transaction
Type of Transaction:	G2B - Government-to-International Organizations G2C - Government-to-Citizen
Who may Avail:	Asian Development Bank, Officers, and Staff

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Email Address 3. Telephone Number 4. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number	- Requesting party - Requesting party - Requesting party - Requesting party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting party - Requesting party - Requesting party
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Signed and dated Import Bill of Lading/AWB 3. Commercial invoice (<i>Packing list, if applicable</i>) 4. DFA favorable recommendation	- DOF website - Shipping Company - Shipper from country of origin - Department of Foreign Affairs

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



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



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



b. Granting of Tax Exemption on Importations of Asian Development Bank filed through Online

Agreement Between the Asian Development Bank and The Government of the Republic of the Philippines regarding the Headquarters of the Asian Development Bank, Secs. 34, 44 and 45 and R.A. No. 10963, Sec. 109(k)

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

Office or Division:	Revenue Office – Mabuhay Lane
Classification:	Simple Transaction
Type of Transaction:	G2B - Government-to-International Organizations G2C - Government-to-Citizen
Who may Avail:	Asian Development Bank, Officers, and Staff

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Email Address 3. Telephone Number 4. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number	- Requesting party - Requesting party - Requesting party - Requesting party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting party - Requesting party - Requesting party
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Signed and dated Import Bill of Lading/AWB 3. Commercial invoice (<i>Packing list, if applicable</i>) 4. DFA favorable recommendation	- DOF website - Shipping Company - Shipper from country of origin - Department of Foreign Affairs

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



start from <i>Step 1</i> • Registered applicant start from <i>Step 2</i>				
	1.3 Assist the applicant in setting up their online account			
2. Log in, fill out, and submit the online application form with the uploaded required documents	2.1 Login to e-TESS ^{Lite} using the user ID and password received during the registration documents			
	2.2 Fill out the online application form (DOF-RO Form 91) and upload all the required documents			
	2.3 Received automatically an e-ticket/pre-application number			
	<i>Reassignment will be made by the Division Chief when the need arises</i>			
3. Pre-evaluation of online application	3.1 Pre-evaluate the tax exemption application to determine the accuracy, consistency, and completeness of documents versus legal basis	None	15 minutes	Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist) Revenue Office
4. Received emailed notice of acceptance or disapproval	4.1 Generate an email-notice to applicant thru e-TESS ^{Lite} either of the following: a. the acceptance of the online application b. the disapproval of the online application	None	5 minutes	Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist) Revenue Office
5. Process the online application	5.1 Prepare and print the draft TEI and supporting documents	None	30 minutes	Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist) Revenue Office
	5.2 If the application is not accepted, revise the proposed action based	None		



	on comments/notes			
	5.3 Decide on the reviewed/ endorsed application and sign the proposed action	None	8 hours	<i>Director IV</i> Revenue Office
6. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release	6.1 Generate an email-notice to the applicant thru the e-TESS ^{Lite} that the application has been acted upon and will be forwarded to CRMD for release	None	2 hours	<i>Administrative Assistant</i> Revenue Generation and Local Finance Group
	6.2 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.	None	2 hours	<i>Administrative Assistant</i> Revenue Office
	6.3 Prepare the approved TEI/formal letter of compliance for release	None	1 hour and 30 minutes	<i>Administrative Officer</i> Central Records Management Division
7. Receive hard copy of approved TEI.	7.1 Release of approved TEI.	None		
8. Receive emailed notice of release of result of application	8.2 Generate an email-notice to applicant thru e-TESS ^{Lite} either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail	None		
TOTAL:			1 day 5 hours 5 minutes	



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

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

Household furniture of Philippine Retirement Authority retirees

Office or Division:	Revenue Office – Mabuhay Lane
Classification:	Simple Transaction
Type of Transaction:	G2C - Government-to-Citizen
Who may Avail:	Retirees under Philippine Retirement Authority (PRA)

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Tax Identification Number 3. Passport Number 4. Email Address 5. Telephone Number 6. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number	- Requesting party - Bureau of Internal Revenue - Department of Foreign Affairs - Requesting party - Requesting party - Requesting party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting party - Requesting party - Requesting party
APPLICATION: 1. Completely filled –out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Signed and dated Import Bill of Lading/AWB 4. Packing List 5. Favorable recommendation from PRA 6. Approved DOF letter of extension (if applicable) 7. Original passport or photocopy duly authenticated by PRA 8. Authorization Letter (if authorized representative)	- DOF website - Requesting party/Applicant - Shipping Company - Shipper from country of origin - Philippine Retirement Authority - Department of Finance / DOF website - Requesting Party/Applicant - Requesting party/Applicant

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



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



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



application.	following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
TOTAL:			2 days 5 hours 7 minutes	



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

Office or Division:	Revenue Office – Mabuhay Lane
Classification:	Simple Transaction
Type of Transaction:	G2C - Government-to-Citizen
Who may Avail:	Overseas Filipino Workers (OFWs)

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<p>ONE-TIME REGISTRATION:</p> <p>A. Applicant</p> <ol style="list-style-type: none"> Name of Consignee Tax Identification Number Passport Number Email Address Telephone Number Official Address <p>B. Broker/s, if any</p> <ol style="list-style-type: none"> Tax Identification Number License Number Name of Broker Email Address Contact Number 	<ul style="list-style-type: none"> - Requesting party - Bureau of Internal Revenue - Department of Foreign Affairs - Requesting party - Requesting party - Requesting party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting party - Requesting party - Requesting party
<p>APPLICATION:</p> <ol style="list-style-type: none"> Completely filled-out DOF-RO Form No. 91 Notarized Affidavit of End-Use/Ownership Signed and dated Import Bill of Lading/AWB Itemized Packing list Valid Passport issued by the DFA and Certified by DOLE and/or POEA (for overseas employment purposes) Proof of residency/Certificate of employment (abroad) Authorization Letter (if authorized representative) 	<ul style="list-style-type: none"> - DOF website - Requesting party/Applicant - Shipping Company - Shipper from country of origin - Requesting party/Applicant - Department of Foreign Affairs/DFA Consular Office Abroad - Requesting party/Applicant - Requesting party/Applicant

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or online to provide corporate/ individual information and upload the documents in support of registration. <ul style="list-style-type: none"> • First time applicant 	1.1 Assist the applicant in encoding the required entries. 1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office



<ul style="list-style-type: none"> start from <i>Step 1</i> Registered applicant start from <i>Step 2</i> 																
2. Present the application and supporting documents at RO window.	2.1 Check completeness of supporting documents. If incomplete, return to the applicant.	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office												
	2.2. Encode the required entries in the e-TES ^{Lite} .	None	30 minutes	<i>Administrative Assistant</i> Revenue Office												
3. Secure Order of Payment at RO window.	3.1 Issue order of payment based on the Schedule of Filing Fees.	None	10 minutes	<i>Administrative Assistant</i> Revenue Office												
4. Pay the required filing fee at the Cashier window.	4.1 Receive payment and issue Official Receipt.	DO No. 010-2019 Schedule of Fees: <table border="1"> <thead> <tr> <th>Value of Importation</th> <th>Filing Fees</th> </tr> </thead> <tbody> <tr> <td>₱100,000 & below</td> <td>₱200</td> </tr> <tr> <td>From ₱101,000 to ₱400,000</td> <td>₱400</td> </tr> <tr> <td>From ₱401,000 to ₱700,000</td> <td>₱600</td> </tr> <tr> <td>From ₱701,000 to ₱1,000,000</td> <td>₱800</td> </tr> <tr> <td>Over ₱1,000,000</td> <td>₱1,000</td> </tr> </tbody> </table>	Value of Importation	Filing Fees	₱100,000 & below	₱200	From ₱101,000 to ₱400,000	₱400	From ₱401,000 to ₱700,000	₱600	From ₱701,000 to ₱1,000,000	₱800	Over ₱1,000,000	₱1,000	15 minutes	<i>Cashier</i> General Services Division
Value of Importation	Filing Fees															
₱100,000 & below	₱200															
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From ₱701,000 to ₱1,000,000	₱800															
Over ₱1,000,000	₱1,000															
5. File application with supporting documents at the Central Records Management Division.	5.1 Receive the application and generate trace number for the application.															
5a. Receive emailed notice of acceptance of application	5.2 Generate an email-notice to applicant on the receipt of application thru e-TES ^{Lite} .															
	5.3 Assign application to an Action Officer of RO-Mabuhay Lane thru e-TES ^{Lite} .	None	1 hour	<i>Administrative Officer</i> Central Records Management Division												
	5.4. Route the application and supporting documents to the designated Action Officer of RO-Mabuhay Lane.															
	5.5. Process the application and draft the Tax Exemption Indorsement (TEI) if	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax</i>												



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



emailed notice of release of result of application.	TES ^{Lite} either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
TOTAL:			2 days 5 hours 7 minutes	



c. R.A. No. 10863, Sec. 800(q) Coffins, urns, personal effects and household goods of a deceased person				
Office or Division:	Revenue Office – Mabuhay Lane			
Classification:	Simple Transaction			
Type of Transaction:	G2C - Government-to-Citizen			
Who may Avail:	Representatives of deceased person			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
ONE-TIME REGISTRATION:				
A. Applicant				
1. Name of Consignee			- Requesting party	
2. Tax Identification Number			- Bureau of Internal Revenue	
3. Passport Number			- Department of Foreign Affairs	
4. Email Address			- Requesting party	
5. Telephone Number			- Requesting party	
6. Official Address			- Requesting party	
B. Broker/s, if any				
1. Tax Identification Number			- Bureau of Internal Revenue	
2. License Number			- Professional Regulation Commission	
3. Name of Broker			- Requesting party	
4. Email Address			- Requesting party	
5. Contact Number			- Requesting party	
APPLICATION:				
1. Completely filled-out DOF-RO Form No. 91			- DOF website	
2. Notarized Affidavit of End-Use/Ownership			- Requesting party/Applicant	
3. Signed and dated Bill of Lading/AWB /Postal Registry			- Shipping Company	
4. Itemized Packing list			- Requesting party/Applicant	
5. Original Passport of the Deceased Person			- Department of Foreign Affairs/DFA Consular Office Abroad	
6. Death Certificate			- Requesting party/Applicant	
7. Marriage Certificate (if applicable)			- Requesting party/Applicant	
8. Birth Certificate (if applicable)			- Requesting party/Applicant	
9. Authorization Letter (if authorized representative)			- Requesting party/Applicant	
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or online to provide corporate/ individual information and upload the documents in support of registration. • First time applicant start from <i>Step 1</i>	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			



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



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



application.	following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
TOTAL:			2 days 5 hours 7 minutes	



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

Office or Division:	Revenue Office – Mabuhay Lane
Classification:	Simple Transaction
Type of Transaction:	G2C - Government-to-Citizen
Who may Avail:	DFA Foreign Service officer, staff, and employee

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<p>ONE-TIME REGISTRATION:</p> <p>A. Applicant</p> <ol style="list-style-type: none"> Name of Consignee Tax Identification Number Passport Number Email Address Telephone Number Official Address <p>B. Broker/s, if any</p> <ol style="list-style-type: none"> Tax Identification Number License Number Name of Broker Email Address Contact Number 	<ul style="list-style-type: none"> - Requesting party - Bureau of Internal Revenue - Department of Foreign Affairs - Requesting party - Requesting party - Requesting party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting party - Requesting party - Requesting party
<p>APPLICATION:</p> <ol style="list-style-type: none"> Completely filled-out DOF-RO Form No. 91 Notarized Affidavit of End-Use/Ownership Signed and dated import Bill of Lading/AWB Packing list DFA favorable recommendation Certificate of Emoluments Recall Order Photocopy of Passport Authorization for an early, split and advance shipment (if applicable) Waiver for shipment beyond two (2) months from recall date (if applicable) Certificate of Authority to Import from DTI Authorization Letter (if authorized representative) 	<ul style="list-style-type: none"> - DOF website - Requesting party/Applicant - Shipping Company - Shipper from country of origin - Department of Foreign Affairs - Department of Trade and Industry - Requesting party/Applicant

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



support of registration. <ul style="list-style-type: none"> • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step 2</i> 	complete and correct.															
2. Present the application and supporting documents at RO window.	2.1 Check completeness of supporting documents. If incomplete, return to the applicant.	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office												
	2.2. Encode the required entries in the e-TES ^{Lite} .	None	30 minutes	<i>Administrative Assistant</i> Revenue Office												
3. Secure Order of Payment at RO window.	3.1 Issue order of payment based on the Schedule of Filing Fees.	None	10 minutes	<i>Administrative Assistant</i> Revenue Office												
4. Pay the required filing fee at the Cashier window.	4.1 Receive payment and issue Official Receipt.	DO No. 010-2019 Schedule of Fees: <table border="1"> <thead> <tr> <th>Value of Importation</th> <th>Filing Fees</th> </tr> </thead> <tbody> <tr> <td>₱100,000 & below</td> <td>₱200</td> </tr> <tr> <td>From ₱101,000 to ₱400,000</td> <td>₱400</td> </tr> <tr> <td>From ₱401,000 to ₱700,000</td> <td>₱600</td> </tr> <tr> <td>From ₱701,000 to ₱1,000,000</td> <td>₱800</td> </tr> <tr> <td>Over ₱1,000,000</td> <td>₱1,000</td> </tr> </tbody> </table>	Value of Importation	Filing Fees	₱100,000 & below	₱200	From ₱101,000 to ₱400,000	₱400	From ₱401,000 to ₱700,000	₱600	From ₱701,000 to ₱1,000,000	₱800	Over ₱1,000,000	₱1,000	15 minutes	<i>Cashier</i> General Services Division
Value of Importation	Filing Fees															
₱100,000 & below	₱200															
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Over ₱1,000,000	₱1,000															
5. File application with supporting documents at the Central Records Management Division.	5.1 Receive the application and generate trace number for the application.															
5a. Receive emailed notice of acceptance of application	5.2 Generate an email-notice to applicant on the receipt of application thru e-TES ^{Lite} .	None	1 hour	<i>Administrative Officer</i> Central Records Management Division												
	5.3 Assign application to an Action Officer of RO-Mabuhay Lane thru e-TES ^{Lite} .															
	5.4. Route the application and supporting documents to the designated Action Officer of RO-Mabuhay Lane.															
	5.5. Process the application and draft the	None	4 hours	<i>Action Officer (Tax Specialist II, Sr.</i>												



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



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



<p>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</p>			
Office or Division:	Revenue Office – Mabuhay Lane		
Classification:	Simple Transaction		
Type of Transaction:	G2C - Government-to-Citizen		
Who may Avail:	Dual Citizens and Foreigners with different visas		
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE	
<p>ONE-TIME REGISTRATION:</p> <p>A. Applicant</p> <ol style="list-style-type: none"> 1. Name of Consignee 2. Tax Identification Number 3. Passport Number 4. Email Address 5. Telephone Number 6. Official Address <p>B. Broker/s, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number 		<ul style="list-style-type: none"> - Requesting party - Bureau of Internal Revenue - Department of Foreign Affairs - Requesting party - Requesting party - Requesting party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting party - Requesting party - Requesting party 	
<p>APPLICATION:</p> <ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Signed and dated import Bill of Lading/ AWB /Postal registry 4. Itemized packing list 5. Oath of Allegiance and Identification Certificate (for dual citizen) 6. Birth Certificate (for dual citizen) 7. Copy of approved visa (13(a) and 13(g) visa) 8. Original Philippine Passport (old or new whichever is available) 9. Original Foreign Passport 10. Marriage Contract (for 13(a) visa) 11. Copy of approved immigrant visa (for those granted with immigrant visa) 12. Authorization Letter (if authorized representative) 13. Other documents that may be required to support compliance with the law's conditions or requirements (i.e. regulated item, permit to import) 		<ul style="list-style-type: none"> - DOF website - Requesting party/Applicant - Shipping Company - Shipper from country of origin - Shipper from country of origin - Department of Foreign Affairs/DFA Consular Office Abroad/Requesting party - Philippine Statistics Authority - DFA Consular Office Abroad/Bureau of Immigration - Department of Foreign Affairs/DFA Consular Office Abroad/Requesting party - Philippine Statistics Authority - Requesting party/Applicant - Requesting party/Applicant 	



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



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



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



f. 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 – Mabuhay Lane
Classification:	Simple Transaction
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

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Tax Identification Number 3. Passport Number 4. Email Address 5. Telephone Number 6. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number	- Requesting party - Bureau of Internal Revenue - Department of Foreign Affairs - Requesting party - Requesting party - Requesting party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting party - Requesting party - Requesting party
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Signed and dated Bill of Lading/AWB /Postal Registry 4. Itemized Packing list 5. Original Foreign Passport 6. Certificate of Employment 7. Contract of Employment 8. Copy of approved visa Authorization Letter (if authorized representative)	- DOF website - Requesting party/Applicant - Shipping Company - Shipper from country of origin - Shipper from country of origin - Requesting party/Applicant - Requesting party/Applicant - Department of Foreign Affairs/DFA Consular Office Abroad/ Requesting Party - Requesting party/Applicant

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



<p>registration.</p> <ul style="list-style-type: none"> • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step 2</i> 																
<p>2. Present the application and supporting documents at RO window.</p>	<p>2.1 Check completeness of supporting documents. If incomplete, return to the applicant.</p>	None	15 minutes	<p><i>Officer of the Day, Tax Specialist</i> Revenue Office</p>												
	<p>2.2. Encode the required entries in the e-TES^{Lite}.</p>	None	30 minutes	<p><i>Administrative Assistant</i> Revenue Office</p>												
<p>3. Secure Order of Payment at RO window.</p>	<p>3.1 Issue order of payment based on the Schedule of Filing Fees.</p>	None	10 minutes	<p><i>Administrative Assistant</i> Revenue Office</p>												
<p>4. Pay the required filing fee at the Cashier window.</p>	<p>4.1 Receive payment and issue Official Receipt.</p>	<p>DO No. 010-2019 Schedule of Fees:</p> <table border="1"> <thead> <tr> <th>Value of Importation</th> <th>Filing Fees</th> </tr> </thead> <tbody> <tr> <td>₱100,000 & below</td> <td>₱200</td> </tr> <tr> <td>From ₱101,000 to ₱400,000</td> <td>₱400</td> </tr> <tr> <td>From ₱401,000 to ₱700,000</td> <td>₱600</td> </tr> <tr> <td>From ₱701,000 to ₱1,000,000</td> <td>₱800</td> </tr> <tr> <td>Over ₱1,000,000</td> <td>₱1,000</td> </tr> </tbody> </table>	Value of Importation	Filing Fees	₱100,000 & below	₱200	From ₱101,000 to ₱400,000	₱400	From ₱401,000 to ₱700,000	₱600	From ₱701,000 to ₱1,000,000	₱800	Over ₱1,000,000	₱1,000	15 minutes	<p><i>Cashier</i> General Services Division</p>
Value of Importation	Filing Fees															
₱100,000 & below	₱200															
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From ₱401,000 to ₱700,000	₱600															
From ₱701,000 to ₱1,000,000	₱800															
Over ₱1,000,000	₱1,000															
<p>5. File application with supporting documents at the Central Records Management Division.</p>	<p>5.1 Receive the application and generate trace number for the application.</p>	None	1 hour	<p><i>Administrative Officer</i> Central Records Management Division</p>												
<p>5a. Receive emailed notice of acceptance of application</p>	<p>5.2 Generate an email-notice to applicant on the receipt of application thru e-TES^{Lite}.</p>															
	<p>5.3 Assign application to an Action Officer of RO-Mabuhay Lane thru e-TES^{Lite}.</p>															
	<p>5.4. Route the application and supporting documents to the designated Action Officer of RO-Mabuhay Lane.</p>															
	<p>5.5. Process the application and draft the Tax Exemption</p>	None	4 hours	<p><i>Action Officer (Tax Specialist II, Sr. Tax Specialist,</i></p>												



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



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



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 settled 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 – Mabuhay Lane
Classification:	Simple Transaction
Type of Transaction:	G2C - Government-to-Citizen
Who may Avail:	Foreign nationals whoa have settled in the Philippines in connection with their registered activity under R.A. 7916 (The Special Economic Zone Act of 1995)

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Tax Identification Number 3. Passport Number 4. Email Address 5. Telephone Number 6. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number	- Requesting party - Bureau of Internal Revenue - Department of Foreign Affairs - Requesting party - Requesting party - Requesting party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting party - Requesting party - Requesting party
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Signed and dated Bill of Lading/AWB 4. Itemized Packing list 5. Original Foreign Passport 6. Copy of approved immigrant visa (47(a)(2) visa) 7. Indorsement from PEZA indicating that the importation of the foreign national is exempted 8. Authorization Letter (if authorized representative)	- DOF website - Requesting party/Applicant - Shipping Company - Shipper from country of origin - Department of Foreign Affairs/DFA Consular Office Abroad/ Requesting Party - Philippine Economic Zone Authority - Requesting party/Applicant

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



documents in support of registration. <ul style="list-style-type: none"> • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step 2</i> 	complete and correct.															
2. Present the application and supporting documents at RO window.	2.1 Check completeness of supporting documents. If incomplete, return to the applicant.	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office												
	2.2. Encode the required entries in the e-TESS ^{Lite} .	None	30 minutes	<i>Administrative Assistant</i> Revenue Office												
3. Secure Order of Payment at RO window.	3.1 Issue order of payment based on the Schedule of Filing Fees.	None	10 minutes	<i>Administrative Assistant</i> Revenue Office												
4. Pay the required filing fee at the Cashier window.	4.1 Receive payment and issue Official Receipt.	DO No. 010-2019 Schedule of Fees: <table border="1" data-bbox="742 974 901 1176"> <thead> <tr> <th>Value of Importation</th> <th>Filing Fees</th> </tr> </thead> <tbody> <tr> <td>₱100,000 & below</td> <td>₱200</td> </tr> <tr> <td>From ₱101,000 to ₱400,000</td> <td>₱400</td> </tr> <tr> <td>From ₱401,000 to ₱700,000</td> <td>₱600</td> </tr> <tr> <td>From ₱701,000 to ₱1,000,000</td> <td>₱800</td> </tr> <tr> <td>Over ₱1,000,000</td> <td>₱1,000</td> </tr> </tbody> </table>	Value of Importation	Filing Fees	₱100,000 & below	₱200	From ₱101,000 to ₱400,000	₱400	From ₱401,000 to ₱700,000	₱600	From ₱701,000 to ₱1,000,000	₱800	Over ₱1,000,000	₱1,000	15 minutes	<i>Cashier</i> General Services Division
Value of Importation	Filing Fees															
₱100,000 & below	₱200															
From ₱101,000 to ₱400,000	₱400															
From ₱401,000 to ₱700,000	₱600															
From ₱701,000 to ₱1,000,000	₱800															
Over ₱1,000,000	₱1,000															
5. File application with supporting documents at the Central Records Management Division.	5.1 Receive the application and generate trace number for the application.															
5a. Receive emailed notice of acceptance of application	5.2 Generate an email-notice to applicant on the receipt of application thru e-TESS ^{Lite} .															
	5.3 Assign application to an Action Officer of RO-Mabuhay Lane thru e-TESS ^{Lite} .	None	1 hour	<i>Administrative Officer</i> Central Records Management Division												
	5.4. Route the application and supporting documents to the designated Action Officer of RO-Mabuhay Lane.															
	5.5. Process the	None	4 hours	<i>Action Officer (Tax</i>												



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



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



h. R.A. No. 10863, Sec. 800(h) Personal effects and household goods of foreigners with tourist visas or consultants of the government				
Office or Division:		Revenue Office – Mabuhay Lane		
Classification:		Simple Transaction		
Type of Transaction:		G2C - Government-to-Citizen		
Who may Avail:		Foreigners with tourist visa or consultants of the government		
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Tax Identification Number 3. Passport Number 4. Email Address 5. Telephone Number 6. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number			- Requesting party - Bureau of Internal Revenue - Department of Foreign Affairs - Requesting party - Requesting party - Requesting party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting party - Requesting party - Requesting party	
APPLICATION: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Signed and dated Import Bill of Lading/AWB 4. Itemized Packing list 5. Original Passport 6. Copy of pending visa application 7. Certificate of Employment (if applicable) 8. Contract of Employment (if applicable) 9. Marriage Contract (if applicable) 10. Authorization Letter (if authorized representative) If Government Consultant: 11. Confirmation/Certificate from the head government agency that the consignee is a foreign consultant hired by and/or rendering services to the government agency 12. Original passport/Approved visa 13. Favorable recommendation for conditionally-free release from the head government agency 14. Contract/Agreement with the government agency			- DOF website - Requesting party/Applicant - Shipping Company - Shipper from country of origin - Requesting party/Applicant - Requesting party/Applicant - Requesting party/Applicant - Requesting party/Applicant - Requesting party/Applicant - Requesting party/Applicant -Head of the contracting gov't. agency - Requesting party/Applicant - Head of the contracting gov't. agency - Requesting party/Applicant	
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru	1.1 Assist the applicant in encoding the required	None	45 minutes	<i>Administrative Assistant</i>



<p>RO Kiosk or online to provide corporate/ individual information and upload the documents in support of registration.</p> <ul style="list-style-type: none"> • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step 2</i> 	<p>entries.</p> <p>1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.</p>			<p>Revenue Office</p>												
<p>2. Present the application and supporting documents at RO window.</p>	<p>2.1 Check completeness of supporting documents. If incomplete, return to the applicant.</p>	<p>None</p>	<p>15 minutes</p>	<p><i>Officer of the Day, Tax Specialist</i> Revenue Office</p>												
	<p>2.2. Encode the required entries in the e-TES^{Lite}.</p>	<p>None</p>	<p>30 minutes</p>	<p><i>Administrative Assistant</i> Revenue Office</p>												
<p>3. Secure Order of Payment at RO window.</p>	<p>3.1 Issue order of payment based on the Schedule of Filing Fees.</p>	<p>None</p>	<p>10 minutes</p>	<p><i>Administrative Assistant</i> Revenue Office</p>												
<p>4. Pay the required filing fee at the Cashier window.</p>	<p>4.1 Receive payment and issue Official Receipt.</p>	<p>DO No. 010-2019 Schedule of Fees:</p> <table border="1" data-bbox="740 1173 903 1368"> <thead> <tr> <th>Value of Importation</th> <th>Filing Fees</th> </tr> </thead> <tbody> <tr> <td>≤100,000 & below</td> <td>₱200</td> </tr> <tr> <td>From ₱101,000 to ₱400,000</td> <td>₱400</td> </tr> <tr> <td>From ₱401,000 to ₱700,000</td> <td>₱600</td> </tr> <tr> <td>From ₱701,000 to ₱1,000,000</td> <td>₱800</td> </tr> <tr> <td>Over ₱1,000,000</td> <td>₱1,000</td> </tr> </tbody> </table>	Value of Importation	Filing Fees	≤100,000 & below	₱200	From ₱101,000 to ₱400,000	₱400	From ₱401,000 to ₱700,000	₱600	From ₱701,000 to ₱1,000,000	₱800	Over ₱1,000,000	₱1,000	<p>15 minutes</p>	<p><i>Cashier</i> General Services Division</p>
Value of Importation	Filing Fees															
≤100,000 & below	₱200															
From ₱101,000 to ₱400,000	₱400															
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From ₱701,000 to ₱1,000,000	₱800															
Over ₱1,000,000	₱1,000															
<p>5. File application with supporting documents at the Central Records Management Division.</p>	<p>5.1 Receive the application and generate trace number for the application.</p>															
<p>5a. Receive emailed notice of acceptance of application</p>	<p>5.2 Generate an email-notice to applicant on the receipt of application thru e-TES^{Lite}.</p>	<p>None</p>	<p>1 hour</p>	<p><i>Administrative Officer</i> Central Records Management Division</p>												
	<p>5.3 Assign application to an Action Officer of RO-Mabuhay Lane thru e-TES^{Lite}.</p>															
	<p>5.4. Route the application and</p>															



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



	approved TEI/formal letter of compliance for release.			<i>Officer</i> Central Records Management Division
6. Receive hard copy of approved TEI.	6.1 Release of approved TEI.			
6a. Receive emailed notice of release of result of application.	6.2. Generate an email-notice to applicant thru e- TES ^{Lite} either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
TOTAL:			2 days 5 hours 7 minutes	



- 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 – Mabuhay Lane
Classification:	Simple Transaction
Type of Transaction:	G2C - Government-to-Citizen
Who may Avail:	Filipino who is under Balik Scientist Program of the DOST

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. Tax Identification Number 3. Passport Number 4. Email Address 5. Telephone Number 6. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number	- Requesting party - Bureau of Internal Revenue - Department of Foreign Affairs - Requesting party - Requesting party - Requesting party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting party - Requesting party - Requesting party
APPLICATION: 1. Completely filled –out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Signed and dated Import Bill of Lading/Airwaybill 4. Commercial Invoice or Deed of Sale of the motor vehicle 5. Itemized Packing list 6. Favorable Endorsement from DOST 7. Letter of Engagement or Contract 8. Photocopy of Passport 9. Certificate of Registration (if registered abroad) 10. Authorization Letter (if authorized representative)	- DOF website - Requesting party/Applicant - Shipping Company - Requesting Party/Applicant - Shipper from country of origin - Department of Science and Technology - DOST/Requesting party - Requesting Party/Applicant - Requesting Party/Applicant - Requesting party/Applicant

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



<ul style="list-style-type: none"> • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step 2</i> 																
2. Present the application and supporting documents at RO window.	2.1 Check completeness of supporting documents. If incomplete, return to the applicant.	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office												
	2.2. Encode the required entries in the e-TES ^{Lite} .	None	30 minutes	<i>Administrative Assistant</i> Revenue Office												
3. Secure Order of Payment at RO window.	3.1 Issue order of payment based on the Schedule of Filing Fees.	None	10 minutes	<i>Administrative Assistant</i> Revenue Office												
4. Pay the required filing fee at the Cashier window.	4.1 Receive payment and issue Official Receipt.	DO No. 010-2019 Schedule of Fees: <table border="1"> <thead> <tr> <th>Value of Importation</th> <th>Filing Fees</th> </tr> </thead> <tbody> <tr> <td>₱100,000 & below</td> <td>₱200</td> </tr> <tr> <td>From ₱101,000 to ₱400,000</td> <td>₱400</td> </tr> <tr> <td>From ₱401,000 to ₱700,000</td> <td>₱600</td> </tr> <tr> <td>From ₱701,000 to ₱1,000,000</td> <td>₱800</td> </tr> <tr> <td>Over ₱1,000,000</td> <td>₱1,000</td> </tr> </tbody> </table>	Value of Importation	Filing Fees	₱100,000 & below	₱200	From ₱101,000 to ₱400,000	₱400	From ₱401,000 to ₱700,000	₱600	From ₱701,000 to ₱1,000,000	₱800	Over ₱1,000,000	₱1,000	15 minutes	<i>Cashier</i> General Services Division
Value of Importation	Filing Fees															
₱100,000 & below	₱200															
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5. File application with supporting documents at the Central Records Management Division.	5.1 Receive the application and generate trace number for the application.															
5a. Receive emailed notice of acceptance of application	5.2 Generate an email-notice to applicant on the receipt of application thru e-TES ^{Lite} .	None	1 hour	<i>Administrative Officer</i> Central Records Management Division												
	5.3 Assign application to an Action Officer of RO-Mabuhay Lane thru e-TES ^{Lite} .															
	5.4. Route the application and supporting documents to the designated Action Officer of RO-Mabuhay Lane.															
	5.5. Process the application and draft the Tax Exemption Indorsement (TEI) if	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax</i>												



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



emailed notice of release of result of application.	TES ^{Lite} either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
TOTAL:			2 days 5 hours 7 minutes	



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

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

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

Office or Division:	Revenue Office – Mabuhay Lane
Classification:	Simple Transaction
Type of Transaction:	G2B - Government-to-Business
Who may Avail:	Importers of books and any newspaper, magazine, review, or bulletin etc.

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<p>ONE-TIME REGISTRATION:</p> <p>A. Applicant</p> <ol style="list-style-type: none"> 1. Name of Consignee 2. Tax Identification Number 3. SEC Registration Number (if applicable) 4. DTI Registration Number (if applicable) 5. BOI Registration Number (if applicable) 6. Email Address 7. Telephone Number 8. Official Address <p>B. Broker/s, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number 	<ul style="list-style-type: none"> - Requesting party - Bureau of Internal Revenue - Securities and Exchange Commission - Department of Trade and Industry - Board of Investments - Requesting party - Requesting party - Requesting party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting party - Requesting party - Requesting party
<p>APPLICATION:</p> <ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Signed and dated import Bill of Lading/Airway Bill 4. Commercial Invoice (Itemized Packing list, if applicable) 5. Certification from NBDB (with OR number and date of issuance, if applicable) <p>If Donation</p> <ol style="list-style-type: none"> 6. Apostilled or Consularized Deed of Donation 7. Notarized Deed of Acceptance 8. Authorization Letter (if authorized representative) 	<ul style="list-style-type: none"> - DOF website - Requesting party/Applicant - Shipping Company - Shipper from country of origin - National Book Development Board - Donor - Requesting party/Applicant - Requesting party/Applicant

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru	1.1 Assist the applicant in encoding the required	None	45 minutes	<i>Administrative Assistant</i>



<p>RO Kiosk or online to provide corporate/ individual information and upload the documents in support of registration.</p> <ul style="list-style-type: none"> • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step 2</i> 	<p>entries.</p> <p>1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.</p>			<p>Revenue Office</p>												
<p>2. Present the application and supporting documents at RO window.</p>	<p>2.1 Check completeness of supporting documents. If incomplete, return to the applicant.</p>	<p>None</p>	<p>15 minutes</p>	<p><i>Officer of the Day, Tax Specialist</i> Revenue Office</p>												
	<p>2.2. Encode the required entries in the e-TES^{Lite}.</p>	<p>None</p>	<p>30 minutes</p>	<p><i>Administrative Assistant</i> Revenue Office</p>												
<p>3. Secure Order of Payment at RO window.</p>	<p>3.1 Issue order of payment based on the Schedule of Filing Fees.</p>	<p>None</p>	<p>10 minutes</p>	<p><i>Administrative Assistant</i> Revenue Office</p>												
<p>4. Pay the required filing fee at the Cashier window.</p>	<p>4.1 Receive payment and issue Official Receipt.</p>	<p>DO No. 010-2019 Schedule of Fees:</p> <table border="1" data-bbox="740 1173 903 1368"> <thead> <tr> <th>Value of Importation</th> <th>Filing Fees</th> </tr> </thead> <tbody> <tr> <td>≤100,000 & below</td> <td>₱200</td> </tr> <tr> <td>From ₱101,000 to ₱400,000</td> <td>₱400</td> </tr> <tr> <td>From ₱401,000 to ₱700,000</td> <td>₱600</td> </tr> <tr> <td>From ₱701,000 to ₱1,000,000</td> <td>₱800</td> </tr> <tr> <td>Over ₱1,000,000</td> <td>₱1,000</td> </tr> </tbody> </table>	Value of Importation	Filing Fees	≤100,000 & below	₱200	From ₱101,000 to ₱400,000	₱400	From ₱401,000 to ₱700,000	₱600	From ₱701,000 to ₱1,000,000	₱800	Over ₱1,000,000	₱1,000	<p>15 minutes</p>	<p><i>Cashier</i> General Services Division</p>
Value of Importation	Filing Fees															
≤100,000 & below	₱200															
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Over ₱1,000,000	₱1,000															
<p>5. File application with supporting documents at the Central Records Management Division.</p>	<p>5.1 Receive the application and generate trace number for the application.</p>															
<p>5a. Receive emailed notice of acceptance of application</p>	<p>5.2 Generate an email-notice to applicant on the receipt of application thru e-TES^{Lite}.</p>	<p>None</p>	<p>1 hour</p>	<p><i>Administrative Officer</i> Central Records Management Division</p>												
	<p>5.3 Assign application to an Action Officer of RO-Mabuhay Lane thru e-TES^{Lite}.</p>															
	<p>5.4. Route the application and</p>															



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



	approved TEI/formal letter of compliance for release.			<i>Officer</i> Central Records Management Division
6. Receive hard copy of approved TEI.	6.1 Release of approved TEI.			
6a. Receive emailed notice of release of result of application.	6.2. Generate an email-notice to applicant thru e- TES ^{Lite} either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
TOTAL:			2 days 5 hours 7 minutes	



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

Office or Division:	Revenue Office – Mabuhay Lane
Classification:	Simple Transaction
Type of Transaction:	G2G- Government-to-Government G2B - Government-to-Business G2C - Government-to-Citizen
Who may Avail:	Book importers

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



to provide corporate/ individual information and upload the documents in support of registration. <ul style="list-style-type: none"> • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step 2</i> 	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.															
2. Present the application and supporting documents at RO window.	2.1 Check completeness of supporting documents. If incomplete, return to the applicant.	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office												
	2.2. Encode the required entries in the e-TES ^{Lite} .	None	30 minutes	<i>Administrative Assistant</i> Revenue Office												
3. Secure Order of Payment at RO window.	3.1 Issue order of payment based on the Schedule of Filing Fees.	None	10 minutes	<i>Administrative Assistant</i> Revenue Office												
4. Pay the required filing fee at the Cashier window.	4.1 Receive payment and issue Official Receipt.	DO No. 010-2019 Schedule of Fees: <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Value of Importation</th> <th>Filing Fees</th> </tr> </thead> <tbody> <tr> <td>≤100,000 & below</td> <td>₱200</td> </tr> <tr> <td>From ₱101,000 to ₱400,000</td> <td>₱400</td> </tr> <tr> <td>From ₱401,000 to ₱700,000</td> <td>₱600</td> </tr> <tr> <td>From ₱701,000 to ₱1,000,000</td> <td>₱800</td> </tr> <tr> <td>Over ₱1,000,000</td> <td>₱1,000</td> </tr> </tbody> </table>	Value of Importation	Filing Fees	≤100,000 & below	₱200	From ₱101,000 to ₱400,000	₱400	From ₱401,000 to ₱700,000	₱600	From ₱701,000 to ₱1,000,000	₱800	Over ₱1,000,000	₱1,000	15 minutes	<i>Cashier</i> General Services Division
Value of Importation	Filing Fees															
≤100,000 & below	₱200															
From ₱101,000 to ₱400,000	₱400															
From ₱401,000 to ₱700,000	₱600															
From ₱701,000 to ₱1,000,000	₱800															
Over ₱1,000,000	₱1,000															
5. File application with supporting documents at the Central Records Management Division.	5.1 Receive the application and generate trace number for the application.															
5a. Receive emailed notice of acceptance of application	5.2 Generate an email-notice to applicant on the receipt of application thru e-TES ^{Lite} .	None	1 hour	<i>Administrative Officer</i> Central Records Management Division												
	5.3 Assign application to an Action Officer of RO-Mabuhay Lane thru e-TES ^{Lite} .															
	5.4. Route the application and supporting documents to															



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



	letter of compliance for release.			Central Records Management Division
6. Receive hard copy of approved TEI.	6.1 Release of approved TEI.			
6a. Receive emailed notice of release of result of application.	6.2. Generate an email-notice to applicant thru e- TES ^{Lite} either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
TOTAL:			2 days 5 hours 7 minutes	



c. R.A. No. 8047, Sec. 12 Books or raw materials to be used in book publishing				
Office or Division:		Revenue Office – Mabuhay Lane		
Classification:		Simple Transaction		
Type of Transaction:		G2B - Government-to-Business		
Who may Avail:		Importers of books or raw materials to be used in book publishing		
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ONE-TIME REGISTRATION:				
A. Applicant				
1. Name of Consignee		- Requesting party		
2. Tax Identification Number		- Bureau of Internal Revenue		
3. SEC Registration Number (if applicable)		- Securities and Exchange Commission		
4. DTI Registration Number (if applicable)		- Department of Trade and Industry		
5. BOI Registration Number (if applicable)		- Board of Investments		
6. Email Address		- Requesting party		
7. Telephone Number		- Requesting party		
8. Official Address		- Requesting party		
B. Broker/s, if any				
1. Tax Identification Number		- Bureau of Internal Revenue		
2. License Number		- Professional Regulation Commission		
3. Name of Broker		- Requesting party		
4. Email Address		- Requesting party		
5. Contact Number		- Requesting party		
APPLICATION:				
1. Completely filled-out DOF-RO Form No. 91		- DOF website		
2. Notarized Affidavit of End-Use/Ownership		- Requesting party/Applicant		
3. Signed and dated import Bill of Lading/Airway Bill		- Shipping Company		
4. Commercial invoice (Packing list, if applicable)		- Shipper from country of origin		
5. Favorable recommendation from NBDB		- National Book Development Board		
6. Import Pro-Forma Invoice		- Shipper from country of origin		
7. Application Form from NBDB		- National Book Development Board		
8. Completely filled-out DOF-RO Form No. 156 (if applicable)		- DOF website		
9. Authorization Letter (if authorized representative)		- Requesting party/Applicant		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or online to provide corporate/ individual information and upload the documents in support of registration. • First time applicant	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			



<p>start from <i>Step 1</i></p> <ul style="list-style-type: none"> Registered applicant start from <i>Step 2</i> 																
2. Present the application and supporting documents at RO window.	2.1 Check completeness of supporting documents. If incomplete, return to the applicant.	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office												
	2.2. Encode the required entries in the e-TES ^{Lite} .	None	30 minutes	<i>Administrative Assistant</i> Revenue Office												
3. Secure Order of Payment at RO window.	3.1 Issue order of payment based on the Schedule of Filing Fees.	None	10 minutes	<i>Administrative Assistant</i> Revenue Office												
4. Pay the required filing fee at the Cashier window.	4.1 Receive payment and issue Official Receipt.	<p>DO No. 010-2019 Schedule of Fees:</p> <table border="1"> <thead> <tr> <th>Value of Importation</th> <th>Filing Fees</th> </tr> </thead> <tbody> <tr> <td>₱100,000 & below</td> <td>₱200</td> </tr> <tr> <td>From ₱101,000 to ₱400,000</td> <td>₱400</td> </tr> <tr> <td>From ₱401,000 to ₱700,000</td> <td>₱600</td> </tr> <tr> <td>From ₱701,000 to ₱1,000,000</td> <td>₱800</td> </tr> <tr> <td>Over ₱1,000,000</td> <td>₱1,000</td> </tr> </tbody> </table>	Value of Importation	Filing Fees	₱100,000 & below	₱200	From ₱101,000 to ₱400,000	₱400	From ₱401,000 to ₱700,000	₱600	From ₱701,000 to ₱1,000,000	₱800	Over ₱1,000,000	₱1,000	15 minutes	<i>Cashier</i> General Services Division
Value of Importation	Filing Fees															
₱100,000 & below	₱200															
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5. File application with supporting documents at the Central Records Management Division.	5.1 Receive the application and generate trace number for the application.															
5a. Receive emailed notice of acceptance of application	5.2 Generate an email-notice to applicant on the receipt of application thru e-TES ^{Lite} .															
	5.3 Assign application to an Action Officer of RO-Mabuhay Lane thru e-TES ^{Lite} .	None	1 hour	<i>Administrative Officer</i> Central Records Management Division												
	5.4. Route the application and supporting documents to the designated Action Officer of RO-Mabuhay Lane.															
	5.5. Process the application and draft the Tax Exemption Indorsement (TEI) if	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax</i>												



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



emailed notice of release of result of application.	TES ^{Lite} either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
TOTAL:			2 days 5 hours 7 minutes	



d. Article 1(a) & (b) of the Florence Agreement Annexes (A-E) and R.A. No. 10963, Sec. 109(R) Books, documents, educational, scientific, and cultural materials	
Office or Division:	Revenue Office – Mabuhay Lane
Classification:	Simple Transaction
Type of Transaction:	G2G- Government-to-Government G2B - Government-to-Business G2C - Government-to-Citizen
Who may Avail:	Importers of books, documents, educational, scientific, and cultural materials under UNESCO Florence Agreement

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



individual information and upload the documents in support of registration. <ul style="list-style-type: none"> • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step 2</i> 	registration if the uploaded documents and encoded data are complete and correct.															
2. Present the application and supporting documents at RO window.	2.1 Check completeness of supporting documents. If incomplete, return to the applicant.	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office												
	2.2. Encode the required entries in the e-TES ^{Lite} .	None	30 minutes	<i>Administrative Assistant</i> Revenue Office												
3. Secure Order of Payment at RO window.	3.1 Issue order of payment based on the Schedule of Filing Fees.	None	10 minutes	<i>Administrative Assistant</i> Revenue Office												
4. Pay the required filing fee at the Cashier window.	4.1 Receive payment and issue Official Receipt.	DO No. 010-2019 Schedule of Fees: <table border="1"> <thead> <tr> <th>Value of Importation</th> <th>Filing Fees</th> </tr> </thead> <tbody> <tr> <td>₱100,000 & below</td> <td>₱200</td> </tr> <tr> <td>From ₱101,000 to ₱400,000</td> <td>₱400</td> </tr> <tr> <td>From ₱401,000 to ₱700,000</td> <td>₱600</td> </tr> <tr> <td>From ₱701,000 to ₱1,000,000</td> <td>₱800</td> </tr> <tr> <td>Over ₱1,000,000</td> <td>₱1,000</td> </tr> </tbody> </table>	Value of Importation	Filing Fees	₱100,000 & below	₱200	From ₱101,000 to ₱400,000	₱400	From ₱401,000 to ₱700,000	₱600	From ₱701,000 to ₱1,000,000	₱800	Over ₱1,000,000	₱1,000	15 minutes	<i>Cashier</i> General Services Division
Value of Importation	Filing Fees															
₱100,000 & below	₱200															
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Over ₱1,000,000	₱1,000															
5. File application with supporting documents at the Central Records Management Division.	5.1 Receive the application and generate trace number for the application.															
5a. Receive emailed notice of acceptance of application	5.2 Generate an email-notice to applicant on the receipt of application thru e-TES ^{Lite} .	None	1 hour	<i>Administrative Officer</i> Central Records Management Division												
	5.3 Assign application to an Action Officer of RO-Mabuhay Lane thru e-TES ^{Lite} .															
	5.4. Route the application and supporting documents to the designated Action Officer of RO-Mabuhay															



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



6. Receive hard copy of approved TEI.	6.1 Release of approved TEI.			
6a. Receive emailed notice of release of result of application.	6.2. Generate an email-notice to applicant thru e-TESS ^{Lite} either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
TOTAL:			2 days 5 hours 7 minutes	



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

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

Fertilizers, seeds, seedlings, and fingerlings; fish, prawn, livestock and poultry feeds, including ingredients, whether locally produced or imported, used in the manufacture of finished feeds

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



<p>RO Kiosk or online to provide corporate/ individual information and upload the documents in support of registration.</p> <ul style="list-style-type: none"> • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step 2</i> 	<p>entries.</p> <p>1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.</p>			<p>Revenue Office</p>												
<p>2. Present the application and supporting documents at RO window.</p>	<p>2.1 Check completeness of supporting documents. If incomplete, return to the applicant.</p>	<p>None</p>	<p>15 minutes</p>	<p><i>Officer of the Day, Tax Specialist</i> Revenue Office</p>												
	<p>2.2. Encode the required entries in the e-TES^{Lite}.</p>	<p>None</p>	<p>30 minutes</p>	<p><i>Administrative Assistant</i> Revenue Office</p>												
<p>3. Secure Order of Payment at RO window.</p>	<p>3.1 Issue order of payment based on the Schedule of Filing Fees.</p>	<p>None</p>	<p>10 minutes</p>	<p><i>Administrative Assistant</i> Revenue Office</p>												
<p>4. Pay the required filing fee at the Cashier window.</p>	<p>4.1 Receive payment and issue Official Receipt.</p>	<p>DO No. 010-2019 Schedule of Fees:</p> <table border="1" data-bbox="740 1173 903 1368"> <thead> <tr> <th>Value of Importation</th> <th>Filing Fees</th> </tr> </thead> <tbody> <tr> <td>≤100,000 & below</td> <td>₱200</td> </tr> <tr> <td>From ₱101,000 to ₱400,000</td> <td>₱400</td> </tr> <tr> <td>From ₱401,000 to ₱700,000</td> <td>₱600</td> </tr> <tr> <td>From ₱701,000 to ₱1,000,000</td> <td>₱800</td> </tr> <tr> <td>Over ₱1,000,000</td> <td>₱1,000</td> </tr> </tbody> </table>	Value of Importation	Filing Fees	≤100,000 & below	₱200	From ₱101,000 to ₱400,000	₱400	From ₱401,000 to ₱700,000	₱600	From ₱701,000 to ₱1,000,000	₱800	Over ₱1,000,000	₱1,000	<p>15 minutes</p>	<p><i>Cashier</i> General Services Division</p>
Value of Importation	Filing Fees															
≤100,000 & below	₱200															
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From ₱701,000 to ₱1,000,000	₱800															
Over ₱1,000,000	₱1,000															
<p>5. File application with supporting documents at the Central Records Management Division.</p>	<p>5.1 Receive the application and generate trace number for the application.</p>															
<p>5a. Receive emailed notice of acceptance of application</p>	<p>5.2 Generate an email-notice to applicant on the receipt of application thru e-TES^{Lite}.</p>	<p>None</p>	<p>1 hour</p>	<p><i>Administrative Officer</i> Central Records Management Division</p>												
	<p>5.3 Assign application to an Action Officer of RO-Mabuhay Lane thru e-TES^{Lite}.</p>															
	<p>5.4. Route the application and</p>															



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



	approved TEI/formal letter of compliance for release.			<i>Officer</i> Central Records Management Division
6. Receive hard copy of approved TEI.	6.1 Release of approved TEI.			
6a. Receive emailed notice of release of result of application.	6.2. Generate an email-notice to applicant thru e- TES ^{Lite} either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
TOTAL:			2 days 5 hours 7 minutes	



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

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

Donated equipment, instruments, and materials to DOST

Office or Division:	Revenue Office – Mabuhay Lane
Classification:	Simple Transaction
Type of Transaction:	G2G - Government-to-Government
Who may Avail:	Department of Science and Technology (DOST)

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
ONE-TIME REGISTRATION: A. Applicant 1. Name of Consignee 2. TIN Number 3. Email Address 4. Telephone Number 5. Official Address B. Broker/s, if any 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number	- Requesting party - Bureau of Internal Revenue - Requesting party - Requesting party - Requesting party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting party - Requesting party - Requesting party
APPLICATION: 1. Completely filled –out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Signed and dated Import Bill of Lading/Airway Bill 4. Commercial Invoice (Packing List, if applicable) 5. Apostilled or Consularized Deed of Donation 6. Notarized Deed of Acceptance 7. Authorization Letter (if authorized representative)	- DOF website - Requesting party/Applicant - Shipping Company - Shipper from country of origin - Donor - Requesting party/Applicant - Requesting party/Applicant

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



2. Present the application and supporting documents at RO window.	2.1 Check completeness of supporting documents. If incomplete, return to the applicant.	None	15 minutes	<i>Officer of the Day, Tax Specialist Revenue Office</i>												
	2.2. Encode the required entries in the e-TES ^{Lite} .	None	30 minutes	<i>Administrative Assistant Revenue Office</i>												
3. Secure Order of Payment at RO window.	3.1 Issue order of payment based on the Schedule of Filing Fees.	None	10 minutes	<i>Administrative Assistant Revenue Office</i>												
4. Pay the required filing fee at the Cashier window.	4.1 Receive payment and issue Official Receipt.	DO No. 010-2019 Schedule of Fees: <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Value of Importation</th> <th>Filing Fees</th> </tr> </thead> <tbody> <tr> <td>₱100,000 & below</td> <td>₱200</td> </tr> <tr> <td>From ₱101,000 to ₱400,000</td> <td>₱400</td> </tr> <tr> <td>From ₱401,000 to ₱700,000</td> <td>₱600</td> </tr> <tr> <td>From ₱701,000 to ₱1,000,000</td> <td>₱800</td> </tr> <tr> <td>Over ₱1,000,000</td> <td>₱1,000</td> </tr> </tbody> </table>	Value of Importation	Filing Fees	₱100,000 & below	₱200	From ₱101,000 to ₱400,000	₱400	From ₱401,000 to ₱700,000	₱600	From ₱701,000 to ₱1,000,000	₱800	Over ₱1,000,000	₱1,000	15 minutes	<i>Cashier General Services Division</i>
Value of Importation	Filing Fees															
₱100,000 & below	₱200															
From ₱101,000 to ₱400,000	₱400															
From ₱401,000 to ₱700,000	₱600															
From ₱701,000 to ₱1,000,000	₱800															
Over ₱1,000,000	₱1,000															
5. File application with supporting documents at the Central Records Management Division.	5.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer Central Records Management Division</i>												
5a. Receive emailed notice of acceptance of application	5.2 Generate an email-notice to applicant on the receipt of application thru e-TES ^{Lite} .															
	5.3 Assign application to an Action Officer of RO-Mabuhay Lane thru e-TES ^{Lite} .															
	5.4. Route the application and supporting documents to the designated Action Officer of RO-Mabuhay Lane.															
	5.5. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist) Revenue Office</i>												
5b. Receive emailed notice of	5.5.1 Generate an email-notice of compliance thru	None	Applicant is given 2 days to comply													



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



	b. the release of letter for compliance thru postal mail.			
TOTAL:			2 days 5 hours 7 minutes	



9. Granting of Tax Exemption on Importations under CREATE

- a. R.A. No. 11534, Sec. 109(BB)(i),(ii),(iii), as amended by Section 12
 Capital equipment, its spare parts and raw materials, necessary for production of personal protective equipment components, all drugs, vaccines and medical devices specifically prescribed and directly used for the treatment of COVID-19 prevention, and drugs for the treatment of COVID-19 approved by the FDA for use in clinical trials, including raw materials directly necessary for the production of such drugs

Office or Division:	Revenue Office – Mabuhay Lane
Classification:	Simple Transaction
Type of Transaction:	G2C - Government-to-Citizen G2B - Government-to-Business G2G - Government-to-Government
Who may Avail:	Qualified applicant under R.A. 11534, Sec. 109(BB)(i),(ii),(iii)

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<p>ONE-TIME REGISTRATION:</p> <p>A. Applicant</p> <ol style="list-style-type: none"> 1. Name of Consignee 2. Tax Identification Number 3. SEC Registration Number (if applicable) 4. DTI Registration Number (if applicable) 5. BOI Registration Number (if applicable) 6. Email Address 7. Telephone Number 8. Official Address <p>B. Broker/s, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number 	<ul style="list-style-type: none"> - Requesting party - Bureau of Internal Revenue - Securities and Exchange Commission - Department of Trade and Industry - Board of Investments - Requesting party - Requesting party - Requesting party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting party - Requesting party - Requesting party
<p>APPLICATION:</p> <ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-use/Ownership 3. Signed and dated Bill of Lading/AWB 4. Commercial Invoice or equivalent document 5. Itemized Packing List (if applicable) 6. BOI Certificate of Local Non-Availability 7. Certified true copy of FDA License to Operate as manufacturer of PPEs 8. Emergency Use Authorization (EUA) or Certificate of Compassionate (CSP) issued by FDA 9. Valid License to Operate as a Drug Importer issued by the FDA or as Medical Device Importer/Distributor 10. Import clearance from the FDA 11. Certificate of Medical Device Registration or Certificate of Medical Device Notification 	<ul style="list-style-type: none"> - DOF website - Requesting party/Applicant - Shipping Company - Shipper from country of origin - Shipper from country of origin - Board of Investments - Food and Drug Administration



<p>12. Authorization Letter (if authorized representative)</p> <p>13. Other documents that may be required to support compliance with conditions or requirements of the law (i.e. regulated item, etc.)</p>	<p>- Requesting party/Applicant</p> <p>- Requesting party/Applicant</p>			
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>1. One-time registration thru RO Kiosk or online to provide corporate/ individual information and upload the documents in support of registration.</p> <ul style="list-style-type: none"> • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step 2</i> 	<p>1.1 Assist the applicant in encoding the required entries.</p> <hr/> <p>1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.</p>	None	45 minutes	<p><i>Administrative Assistant</i> Revenue Office</p>
<p>2. Present the application and supporting documents at RO window.</p>	<p>2.1 Check completeness of supporting documents. If incomplete, return to the applicant.</p>	None	15 minutes	<p><i>Officer of the Day, Tax Specialist</i> Revenue Office</p>
	<p>2.2. Encode the required entries in the e-TES^{Lite}.</p>	None	30 minutes	<p><i>Administrative Assistant</i> Revenue Office</p>
<p>3. File application with supporting documents at the Central Records Management Division.</p>	<p>3.1 Receive the application and generate trace number for the application.</p>			
<p>3a. Receive emailed notice of acceptance of application</p>	<p>3.2 Generate an email-notice to applicant on the receipt of application thru e-TES^{Lite}.</p>	None	1 hour	<p><i>Administrative Officer</i> Central Records Management Division</p>
	<p>3.3 Assign application to an Action Officer of RO-Mabuhay Lane thru e- TES^{Lite}.</p>			
	<p>3.4. Route the application and supporting documents to the designated Action</p>			



	Officer of RO-Mabuhay Lane.			
	3.5. Process the application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office
3b. Receive emailed notice of compliance.	3.6 Generate an email-notice of compliance thru e-TESS ^{Lite} and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	
	3.7 Review/ approve the TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/ inspection.	None	4 hours	
	3.8 Review/ approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary/ Undersecretary</i> Revenue Generation and Local Finance Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.9 Generate an email-notice to the applicant thru e-TESS ^{Lite} that the application has been acted upon and will be forwarded to CRMD for release.	None	1 hour and 30 minutes	<i>Administrative Assistant</i> Revenue Generation and Local Finance Group
	3.10 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.11 Prepare the approved TEI/formal letter of compliance for	None	42 minutes	<i>Administrative Officer</i> Central Records



	release.			Management Division
4. Receive hard copy of approved TEI.	4.1 Release of approved TEI.			
4a. Receive emailed notice of release of result of application.	4.2. Generate an email-notice to applicant thru e- TES ^{Lite} either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
TOTAL:			2 days 4 hours 42 minutes	



10. Granting of Tax Exemption on Importations of Agriculture and Marine Products

- a. R.A. No. 10963, Section 109(B) in relation to the Agreement Establishing The Asean- Australia-New Zealand Free Trade (AANZFTA)
Agricultural and marine food products in their original state livestock and poultry; breeding stocks and genetic materials

Office or Division:	Revenue Office – Mabuhay Lane
Classification:	Simple Transaction
Type of Transaction:	G2B - Government-to-Business G2G - Government-to-Government
Who may Avail:	Companies who are qualified under R.A. 10963, Section 109(a)

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<p>ONE-TIME REGISTRATION:</p> <p>A. Applicant</p> <ol style="list-style-type: none"> 1. Name of Consignee 2. TIN Number 3. SEC Registration Number (if applicable) 4. DTI Registration Number (if applicable) 5. BOI Registration Number (if applicable) 6. Email Address 7. Telephone Number 8. Official Address <p>B. Broker/s, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number 	<ul style="list-style-type: none"> - Requesting party - Bureau of Internal Revenue - Securities and Exchange Commission - Department of Trade and Industry - Board of Investments - Requesting party - Requesting party - Requesting party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting party - Requesting party - Requesting party
<p>APPLICATION:</p> <ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Signed and dated Import Bill of Lading/Airway Bill 4. Commercial Invoice (Itemized Packing list, if applicable) 5. Veterinary Quarantine Clearance to Import Issued by the Bureau of Animal Industry – National Veterinary Quarantine Services Division (BAI-NMIS) 6. SPS Import Clearance 7. Advanced Tariff Ruling 8. Articles of Incorporation and By-Laws 9. Authorization Letter (if authorized representative) 	<ul style="list-style-type: none"> - DOF website - Requesting party/Applicant - Shipping Company - Shipper from country of origin - Bureau of Animal Industry/NMIS - Tariff Commission - Requesting party/Applicant - Requesting party/Applicant

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time	1.1 Assist the applicant	None	45 minutes	<i>Administrative</i>



<p>registration thru RO Kiosk or online to provide corporate/ individual information and upload the documents in support of registration.</p> <ul style="list-style-type: none"> • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step 2</i> 	<p>in encoding the required entries.</p> <p>1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.</p>			<p><i>Assistant Revenue Office</i></p>												
<p>2. Present the application and supporting documents at RO window.</p>	<p>2.1 Check completeness of supporting documents. If incomplete, return to the applicant.</p>	<p>None</p>	<p>15 minutes</p>	<p><i>Officer of the Day, Tax Specialist Revenue Office</i></p>												
	<p>2.2. Encode the required entries in the e-TES^{Lite}.</p>	<p>None</p>	<p>30 minutes</p>	<p><i>Administrative Assistant Revenue Office</i></p>												
<p>3. Secure Order of Payment at RO window.</p>	<p>3.1 Issue order of payment based on the Schedule of Filing Fees.</p>	<p>None</p>	<p>10 minutes</p>	<p><i>Administrative Assistant Revenue Office</i></p>												
<p>4. Pay the required filing fee at the Cashier window.</p>	<p>4.1 Receive payment and issue Official Receipt.</p>	<p>DO No. 010-2019 Schedule of Fees:</p> <table border="1" data-bbox="740 1211 903 1406"> <thead> <tr> <th>Value of Importation</th> <th>Filing Fees</th> </tr> </thead> <tbody> <tr> <td>From ₱100,000 & below</td> <td>₱200</td> </tr> <tr> <td>From ₱101,000 to ₱400,000</td> <td>₱400</td> </tr> <tr> <td>From ₱401,000 to ₱700,000</td> <td>₱600</td> </tr> <tr> <td>From ₱701,000 to ₱1,000,000</td> <td>₱800</td> </tr> <tr> <td>Over ₱1,000,000</td> <td>₱1,000</td> </tr> </tbody> </table>	Value of Importation	Filing Fees	From ₱100,000 & below	₱200	From ₱101,000 to ₱400,000	₱400	From ₱401,000 to ₱700,000	₱600	From ₱701,000 to ₱1,000,000	₱800	Over ₱1,000,000	₱1,000	<p>15 minutes</p>	<p><i>Cashier General Services Division</i></p>
Value of Importation	Filing Fees															
From ₱100,000 & below	₱200															
From ₱101,000 to ₱400,000	₱400															
From ₱401,000 to ₱700,000	₱600															
From ₱701,000 to ₱1,000,000	₱800															
Over ₱1,000,000	₱1,000															
<p>5. File application with supporting documents at the Central Records Management Division.</p>	<p>5.1 Receive the application and generate trace number for the application.</p>															
<p>5a. Receive emailed notice of acceptance of application</p>	<p>5.2 Generate an email-notice to applicant on the receipt of application thru e-TES^{Lite}.</p>	<p>None</p>	<p>1 hour</p>	<p><i>Administrative Officer Central Records Management Division</i></p>												
	<p>5.3 Assign application to an Action Officer of RO-Mabuhay Lane thru e-TES^{Lite}.</p>															
	<p>5.4. Route the</p>															



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



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



11. Importations of Relief Consignment

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

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

Office or Division:	Revenue Office – Mabuhay Lane
Classification:	Simple Transaction
Type of Transaction:	G2B - Government-to-Business G2G- Government-to-Government
Who may Avail:	Companies who are qualified under R.A. 10863, Section 121

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<p>ONE-TIME REGISTRATION:</p> <p>A. Applicant</p> <ol style="list-style-type: none"> 1. Name of Consignee 2. TIN Number 3. SEC Registration Number (if applicable) 4. DTI Registration Number (if applicable) 5. BOI Registration Number (if applicable) 6. Email Address 7. Telephone Number 8. Official Address <p>B. Broker/s, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number 2. License Number 3. Name of Broker 4. Email Address 5. Contact Number 	<ul style="list-style-type: none"> - Requesting party - Bureau of Internal Revenue - Securities and Exchange Commission - Department of Trade and Industry - Board of Investments - Requesting party - Requesting party - Requesting party - Bureau of Internal Revenue - Professional Regulation Commission - Requesting party - Requesting party - Requesting party
<p>APPLICATION:</p> <ol style="list-style-type: none"> 1. Completely filled-out DOF Form No. 91 2. Notarized Affidavit of End-use/Ownership 3. Signed and dated Bill of Lading/AWB 4. Commercial or Non-Commercial Invoice or equivalent document (Statement of Value Invoice) (e.g. Proforma Invoice, Consignment Invoice, if available) 5. Itemized Packing List 6. Written Undertaking to re-export temporarily admitted goods (if leased equipment) 7. Deed of Donation or Letter of Intent to Donate the Goods 8. Notarized Deed of Acceptance 9. Approved Emergency Use Authorization (EUA) or Certificate of Compassionate (CSP) issued by the FDA 10. Other documents that may be required to support compliance with conditions or requirements of the law (i.e. regulated item, permit to import) 	<ul style="list-style-type: none"> - DOF website - Requesting party/Applicant - Shipping Company - Shipper from country of origin - Shipper from country of origin - Requesting party/Applicant - Donor - Requesting party/Applicant - Food and Drug Administration - Requesting party/Applicant - Requesting party/Applicant



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



	Tax Exemption Indorsement (TEI) if application is sufficient.			<i>Tax Specialist, Supervising Tax Specialist)</i> Revenue Office
3b. Receive emailed notice of compliance.	3.6 Generate an email-notice of compliance thru e-TES ^{Lite} and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	
	3.7 Review/ approve the TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/ inspection.	None	4 hours	<i>Director IV</i> Revenue Office
	3.8 Review/ approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary/ Undersecretary</i> Revenue Generation and Local Finance Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.9 Generate an email-notice to the applicant thru e-TES ^{Lite} that the application has been acted upon and will be forwarded to CRMD for release.	None	1 hour and 30 minutes	<i>Administrative Assistant</i> Revenue Generation and Local Finance Group
	3.10 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.11 Prepare the approved TEI/formal letter of compliance for release.	None	42 minutes	<i>Administrative Officer</i> Central Records Management Division
4. Receive hard copy of approved TEI.	4.1 Release of approved TEI.			



4a. Receive emailed notice of release of result of application.	4.2. Generate an email-notice to applicant thru e- TES ^{Lite} either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
TOTAL:			2 days 4 hours 42 minutes	



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

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

Authority to pay duties and taxes on exempt goods including vehicles

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



upload the documents in support of registration. <ul style="list-style-type: none"> • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step 2</i> 	encoded data are complete and correct.															
2. Present the application and supporting documents at RO window.	2.1 Check completeness of supporting documents. If incomplete, return to the applicant.	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office												
	2.2. Encode the required entries in the e-TES ^{Lite} .	None	30 minutes	<i>Administrative Assistant</i> Revenue Office												
3. Secure Order of Payment at RO window.	3.1 Issue order of payment based on the Schedule of Filing Fees.	None	10 minutes	<i>Administrative Assistant</i> Revenue Office												
4. Pay the required filing fee at the Cashier window.	4.1 Receive payment and issue Official Receipt.	DO No. 010-2019 Schedule of Fees: <table border="1"> <thead> <tr> <th>Value of Importation</th> <th>Filing Fees</th> </tr> </thead> <tbody> <tr> <td>From ₱100,000 & below</td> <td>₱200</td> </tr> <tr> <td>From ₱101,000 to ₱400,000</td> <td>₱400</td> </tr> <tr> <td>From ₱401,000 to ₱700,000</td> <td>₱600</td> </tr> <tr> <td>From ₱701,000 to ₱1,000,000</td> <td>₱800</td> </tr> <tr> <td>Over ₱1,000,000</td> <td>₱1,000</td> </tr> </tbody> </table>	Value of Importation	Filing Fees	From ₱100,000 & below	₱200	From ₱101,000 to ₱400,000	₱400	From ₱401,000 to ₱700,000	₱600	From ₱701,000 to ₱1,000,000	₱800	Over ₱1,000,000	₱1,000	15 minutes	<i>Cashier</i> General Services Division
Value of Importation	Filing Fees															
From ₱100,000 & below	₱200															
From ₱101,000 to ₱400,000	₱400															
From ₱401,000 to ₱700,000	₱600															
From ₱701,000 to ₱1,000,000	₱800															
Over ₱1,000,000	₱1,000															
5. File application with supporting documents at the Central Records Management Division.	5.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division												
5a. Receive emailed notice of acceptance of application	5.2 Generate an email-notice to applicant on the receipt of application thru e-TES ^{Lite} .															
	5.3 Assign application to an Action Officer of RO-Mabuhay Lane thru e-TES ^{Lite} .															
	5.4. Route the application and supporting documents to the designated Action Officer of RO-Mabuhay Lane.															



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



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



13. Importation of COVID-19 Vaccines

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

Office or Division:	Revenue Office – Mabuhay Lane
Classification:	Simple
Type of Transaction:	G2B - Government-to-Business G2G- Government-to-Government
Who may Avail:	Companies who are qualified under R.A. 11525, Section 11

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



permit to import) 12. Authorization Letter (if authorized representative)		- Requesting party/Applicant		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. One-time registration thru RO Kiosk or online to provide corporate/ individual information and upload the documents in support of registration. <ul style="list-style-type: none"> • First time applicant start from <i>Step 1</i> • Registered applicant start from <i>Step 2</i> 	1.1 Assist the applicant in encoding the required entries.	None	45 minutes	<i>Administrative Assistant</i> Revenue Office
	1.2 Approve the registration if the uploaded documents and encoded data are complete and correct.			
2. Present the application and supporting documents at RO window.	2.1 Check completeness of supporting documents. If incomplete, return to the applicant.	None	15 minutes	<i>Officer of the Day, Tax Specialist</i> Revenue Office
	2.2. Encode the required entries in the e-TES ^{Lite} .	None	30 minutes	<i>Administrative Assistant</i> Revenue Office
3. File application with supporting documents at the Central Records Management Division.	3.1 Receive the application and generate trace number for the application.	None	1 hour	<i>Administrative Officer</i> Central Records Management Division
3a. Receive emailed notice of acceptance of application	3.2 Generate an email-notice to applicant on the receipt of application thru e-TES ^{Lite} .			
	3.3 Assign application to an Action Officer of RO-Mabuhay Lane thru e-TES ^{Lite} .			
	3.4. Route the application and supporting documents to the designated Action Officer of RO-Mabuhay Lane.			
	3.5. Process the	None	4 hours	<i>Action Officer (Tax</i>



	application and draft the Tax Exemption Indorsement (TEI) if application is sufficient.			<i>Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Revenue Office
3b. Receive emailed notice of compliance.	3.6 Generate an email-notice of compliance thru e-TESS ^{Lite} and prepare a formal compliance letter if application has discrepancy(ies).	None	Applicant is given 2 days to comply with or address the deficiency(ies). Otherwise, a formal letter of compliance is issued and the application is returned to the applicant.	
	3.7 Review/ approve the TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification/ inspection.	None	4 hours	<i>Director IV</i> Revenue Office
	3.8 Review/ approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary/ Undersecretary</i> Revenue Generation and Local Finance Group
3c. Receive email that the application has been acted upon by the Revenue Office and will be forwarded to CRMD for release.	3.9 Generate an email-notice to the applicant thru e-TESS ^{Lite} that the application has been acted upon and will be forwarded to CRMD for release.	None	1 hour and 30 minutes	<i>Administrative Assistant</i> Revenue Generation and Local Finance Group
	3.10 Transmit the approved TEI/formal letter of compliance and supporting documents to CRMD for release.			
	3.11 Prepare the approved TEI/formal letter of compliance for release.	None	42 minutes	<i>Administrative Officer</i> Central Records Management Division
4. Receive hard copy of approved	4.1 Release of approved TEI.			



TEI.				
4a. Receive emailed notice of release of result of application.	4.2. Generate an email-notice to applicant thru e-TESS ^{Lite} either of the following: a. the release of TEI b. the release of letter for compliance thru postal mail.			
TOTAL:			2 days 4 hours 42 minutes	



Citizen/Client Satisfaction Survey (CCSS) Mechanism

[Feedback and Complaints]



VI. CITIZEN/CLIENT SATISFACTION SURVEY (CCSS) MECHANISMS

CCSS SUBMISSION:

How to send a survey?	<ol style="list-style-type: none">1. Accomplish the CCSS Form with an assigned Document Control Reference Code in Filipino or English whichever is preferred. Reminder: No anonymous complaint shall be entertained unless the act complained of is a public knowledge, or the allegations can be verified or supported by documentary or direct evidence2. Submit the form to the ARTA Focal Person (FP)/Officer-in-charge or drop it off to the designated Feedback Box.3. For inquiries and follow ups, clients may contact telephone number 53176363 local 2110 or send email at eodb.complaints@dof.gov.ph.
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CCSS PROCESSING:

How is the survey processed?	<ol style="list-style-type: none">1. The ARTA FP/Officer-in-charge shall distribute the CCSS Form to clients either manually through paper based surveys or through a web-based CCSS system, as may be applicable.2. The ARTA FP of each DOF Offices shall consolidate and process every Monday all the feedback received from the preceding week.3. Within one (1) day after consolidation, the ARTA FP shall prepare a referral memorandum which shall contain the commendations, suggestions, or complaints, including a summary of results of the feedback received within their respective offices. The Referral Memorandum shall be submitted to the Head of Office of the transacting office, for appropriate action.4. The Head of Office shall refer the commendations, suggestions or complaints received as contained in the Referral Memorandum to the concerned division, unit or employee and shall direct the latter to submit a reply thereon directly to the client, within three (3) days from the receipt of the Referral Memorandum.
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5. For complaints received against any of the employees of the transacting office, the Head of Office shall resolve the complaint internally.
 - 5.1. If resolved, the Head of Office shall notify the Human Resource Management and Development Division (HRMDD) of such fact.
 - 5.2. If unresolved, the Head of Office shall refer the complaint to the HRMDD for appropriate action. The HRMDD shall evaluate the complaints received whether: (a) it would fall under the 2017 Rules on Administrative Cases in the Civil Service (RACCS); (b) it was duly filed in accordance with the requirements of the 2017 RACCS; and (c) should be referred to the Board of Personnel Inquiry and Review for disposition and action.
6. The ARTA FP shall every 5th working day of the succeeding month, submit to the DOF-CART Secretariat a monthly report (Annex 4) which shall contain an analysis of the feedback received and the actions taken thereon, if any. The monthly report shall be signed by the Head of Office and shall be submitted to the CART Secretariat;
7. The DOF-CART Secretariat shall consolidate the monthly report and prepare a quarterly report of the DOF-CCSS to be approved by the CART Secretariat Head for submission to the CART Chairman and copy furnish the Lead, Quality Project Management Team (QPMT) for inclusion in the agenda items for discussion and presentation during Management Review; and
8. It shall be the responsibility of the DOF-CART Secretariat to incorporate the result of the feedback mechanism on or before the last working day of January of every year, in compliance with R.A. No. 11032. Said annual report shall be endorsed by the DOF-CART Chairman prior to submission to the ARTA.



<p>Contact Information of ARTA, PCC, CCB, and CSC</p>	<p>Complaints can also be filed in any of the following offices:</p> <ul style="list-style-type: none">● Anti-Red Tape Authority (ARTA): complaints@arta.gov.ph● Presidential Complaint Center (PCC): Hotline 8888● Contact Center ng Bayan (CCB): 0908-881-6565 (SMS)● Civil Service Commission's (CSC) Central Office or Field Offices: csc.gov.ph
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VII. LIST OF OFFICES

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