



Republic of the Philippines
DEPARTMENT OF FINANCE
 Roxas Boulevard, Manila

Revenue Office

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

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

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

1. Consignee's Details

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

2. Authorized Representative/Broker's Details

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

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

New Refile

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

4. Legal Basis: _____

5. Details of Shipment

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

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

(Continue in another sheet if necessary)

Full Shipment Partial Shipment

NOTE: To be submitted in duplicate copy

6. Schedule of Payment (Mabuhay Lane Only)

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

7. Certification

To the Secretary of Finance or his authorized representative:

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

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

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

Signature over Printed Name

Date:

Guide on the Completion of DOF-RO Form 91

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

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

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

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

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

Box 3. Type of Application

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

Box 4. Legal Basis

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

Box 5. Details of Shipment

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

Box 6. Schedule of Payment

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

Box 7. Certification

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

Box 8. Manner of Submission

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