



DEPARTMENT OF FINANCE

CITIZEN'S CHARTER

2024 (6TH Edition)

FOREWORD

The road to prosperity requires tearing down the walls that are in the way of progress. That is why the Department of Finance (DOF) is committed to ensuring that the task of crafting sound fiscal policies for a thriving economy is complemented by public services that are fast, reliable, and responsive to the Filipino people's needs.

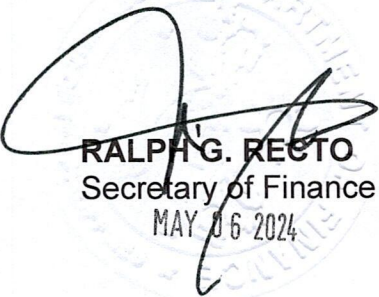
The 2024 Citizen's Charter of the DOF, which is a product of the collective diligence and dedication of the entire team, serves as our guiding framework in removing obstacles to prosperity and bringing public services closer to the people through transparent, efficient, and accountable governance.

It aligns seamlessly with the President's goal of Bagong Pilipinas, which envisions fully integrating digital technologies across the bureaucracy to enhance the ease of doing business, streamline processes, expedite responses, and promptly deliver the best possible public services to the Filipino people.

Through this Charter, the DOF demonstrates its commitment to fulfilling the agency's noble mission with empathy at the heart of public service. It exemplifies our steadfast resolve to listen and heed our people's voices by fostering openness and actively soliciting feedback to continually enhance our operations.

As we continue to build the economy's strong growth momentum, rest assured that we will continue creating a more effective and digitally transformed Philippine government to bring us closer to achieving a more inclusive and prosperous future for all Filipinos.

Maraming salamat at mabuhay ang Bagong Pilipinas.


RALPH G. RECTO
Secretary of Finance
MAY 06 2024





I. Mandate:

The primary mandate of the Department of Finance, under Executive Orders 127, 127-A, and 292, is to formulate, institutionalize, and administer sound fiscal policies. It is also obligated to generate revenues and manage the government's financial resources, all the while ensuring that the public funds are properly used. Further, it is tasked to manage the fiscal health of the country through management of public debt and rationalization, privatization, and public accountability of corporations and assets owned, controlled, or acquired by the government.

II. Vision:

The Department of Finance envisions to establish a robust economy with stable prices and strong growth, characterized by a stable fiscal situation supported by sound policies that ensures ample government resources for its vital programs. The DOF is committed to building a borrowing program that is able to avoid the crowding-out effect on the private sector, and minimizes costs, along with a public sector debt profile with long maturities and an optimum mix of currencies that minimizes the impact of currency movements. Overall, the ultimate goal is to foster economic growth that is inclusive and productive, one that is felt by every ordinary Filipino.

III. Mission:

Our mission in the Department of Finance (DOF) is to lead the establishment of a dynamic and globally-competitive economy. To achieve this, we commit to:

- Formulate, institutionalize and administer sound fiscal policies;
- Improve of tax collection efficiency and non-tax revenue efforts;
- Mobilize of adequate resources at most advantageous terms to meet budgetary requirements;
- Manage public sector debt; and
- Initiate and implement 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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<p>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 <i>Equipment, machineries and spare parts of NEA registered electric cooperatives</i></p>	406 - 410
<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) <i>Goods for official and personal use of SEAFDEC aquaculture department and its foreign personnel</i></p>	411 - 414
<p>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) <i>Goods for official and personal use of Southeast Asian Regional Center for Graduate Study and Research in Agriculture</i></p>	415 - 418
<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) <i>Radio or television equipment, spare parts, and allied technical and program materials of radio broadcasting, cable, and television stations</i></p>	419 - 423



Office	Page Number
<p>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) <i>Official goods, personal and household effects of International Rice Research Institute, its non-Filipino personnel</i></p>	424 - 427
<p>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) <i>Goods of the Ramon Magsaysay Award Foundation</i></p>	428 - 432
<p>g. Section 242 of P.D. 442, (Labor Code of the Philippines), as amended by Section 17 of R.A. 6715 <i>Goods received by legitimate labor organizations from fraternal and similar organizations</i></p>	433 - 436
<p>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) <i>Goods donated to the Boy Scouts of the Philippines</i></p>	437 - 441
<p>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) <i>Goods of the Filipino inventors for the development and commercialization of technologies</i></p>	442 - 445
<p>j. Section 18 of R.A. 7686 (The Dual Tech Training System Act of 1994) <i>Essential equipment, apparatus, and materials of government dual training educational institutions accredited by the Technical Education and Skills Development Authority (TESDA)</i></p>	446 - 450
<p>k. Section 18 of R.A. 7686 (The Dual Tech Training System Act of 1994) <i>Essential equipment, apparatus and materials of private dual training educational institutions accredited by the Technical Education And Skills Development Authority (TESDA)</i></p>	451 - 454
<p>l. Section 9 of R.A. 9511 (An Act Granting the National Grid Corporation of the Philippines a Franchise, x x x), as amended by Section 86(bbb) of RA No. 10963 (TRAIN) <i>Equipment, machinery, spare parts, and supplies of the National Grid Corporation of the Philippines (NGCP)</i></p>	455 - 459
<p>m. Article 61 of R.A. 9520 (Philippine Cooperative Code of 2008) <i>Machineries, equipment, and spare parts of Cooperative Development Authority (CDA) registered cooperatives</i></p>	460 - 464
<p>n. Section 5(c) of R.A. 10072 (The Philippine Red Cross Act of 2009) <i>Goods of the Philippine Red Cross (PRC)</i></p>	465 - 468



Office	Page Number
o. Section 11 (b) and (c) of R.A. 10073 (GSP Charter of 2009) <i>Goods purchased by or donated to the Girl Scouts of the Philippines (GSP)</i>	469 - 472
6. Foreign Donations	
a. Section 800 of the last clause of the last paragraph of R.A. No. 10863 (CMTA) <i>Donation of goods endorsed by the National Economic Development Authority (NEDA) in the interest of National Economic Development</i>	473 - 477
b. Section 800(m) of R.A. 10863 (CMTA) <i>Donation of goods to the Philippine government or any registered relief organization for free distribution to the needy</i>	478 - 481
7. Granting of Tax Exemption on the Importations by Foreign Embassies and International Organizations file through Online	482 - 485
Mabuhay Lane	
1. Importation of Investment Promotions Agency (IPA)-registered enterprises to TESDA, state universities and colleges (SUCs), Department of Education (DepEd) and/or Commission on Higher Education (CHED)-accredited schools	
a. Section 294 in relation to Section 295(C)(e) of R.A. 11534 (CREATE) <i>Donation of capital equipment, raw materials, spare parts, or accessories by IPA-registered enterprises to TESDA, SUCs, DepEd and/or CHED accredited schools</i>	486 - 490
2. Importation of Investment Promotions Agency (IPA) Registered Firms	
a. Section 294 (D) in relation to Section 295(C) of the NIRC, as amended by Section 16 of RA 11534 (CREATE Law) <i>Capital equipment, spare parts and accessories imported by Board of Investments (BOI) registered new and expanding enterprises</i>	491 - 495
b. Fiscal Incentives Review Board (FIRB) Resolution No. 026-22 as clarified in the FIRB Resolution No. 033-22 <i>Laptops, Desktops, and Other IT Peripherals by Information Technology and Business Processing Management (IT-BPM) Registered Business Enterprise (RBE) Transferees</i>	496 - 500
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>	501 - 505
d. Sec. 294 (E) in relation to Section 295(D) of the NIRC, as amended by Section 16 of RA 11534 (CREATE Law) <i>Goods imported by IPA registered export enterprises</i>	506 - 510



Office	Page Number
e. E.O. No. 226 (Omnibus Investments Code of 1987), Sec. 39(f) <i>Capital equipment with accessories consigned to BOI registered firms</i>	511 - 515
3. Importation of Energy, Petroleum, Coal, and Renewable Energy Firms	
a. P.D. No. 87 (The Oil Exploration and Development Act of 1972), Sec. 12(b) <i>Machinery, equipment, spare parts, and all materials required for Indigenous petroleum operations</i>	516 - 520
b. P.D. No. 972 (Coal Development Act of 1976) Sec. 16 (b) <i>Machinery, equipment, spare parts, and all materials required for coal developers</i>	521 - 525
c. R.A. No. 9513 (Renewable Energy Act of 2008), Sec. 15(b), and Sec. 21(a) <i>Components, parts, and materials for the manufacture and/or fabrication of RE equipment and components</i>	526 - 530
4. Importation of Completely Built Units of Electric Vehicles	
a. Sec. 24(b) par. 1 of R.A. No. 11697 (Electric Vehicle Industry Act) in relation to Executive Order No. 12 <i>Completely built units of electric vehicles</i>	531 - 535
b. Sec. 24(b) par. 2 of R.A. No. 11697 (Electric Vehicle Industry Act) <i>Completely built units of charging stations</i>	536 - 540
c. Sec. 24(b) par. 3 of R.A. No. 11697 (Electric Vehicle Industry Act) in relation to Sec. 294(D) of R.A. 11534 (CREATE) <i>Capital equipment and components used in the manufacture or assembly of EVs and construction or installation of charging stations</i>	541 - 545
5. Importation of Educational Institutions	
Sec. 4(3), Article 14 of the 1987 Philippine Constitution <i>Non-stock, non-profit educational institutions</i>	546 - 550
6. Importation of Asian Development Bank (ADB)	
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 (TRAIN), Sec. 109(k) <i>Goods, articles, including motor vehicles, spare parts, and publications, used exclusively by the Asian Development Bank (ADB) its officers, and staff</i>	551 - 555



Office	Page Number
Importation of Asian Development Bank Filed through ONLINE	
<p>b. Agreement Between the Asian Development Bank and The Government of the Republic of the Philippines regarding the Headquarters of the Asian Development Bank, Secs. 34, 44 and 45 and R.A. No. 10963 (TRAIN), Sec. 109(k) <i>Goods, articles, including motor vehicles, spare parts, and publications, used exclusively by the Asian Development Bank (ADB) its officers, and staff</i></p>	556 - 559
7. Importation of Personal Effects and Household Goods and/or one (1) Motor Vehicle	
<p>a. E.O. No. 1037 (Creation of the Philippine Retirement Park System), Sec. 39(e) <i>Household furniture of Philippine Retirement Authority retirees</i></p>	560 - 564
<p>b. R.A. No. 10863 (CMTA), Sec. 800(f) and R.A. No. 10963 (TRAIN), Sec. 109(c) <i>Household goods and personal effects of Overseas Filipino Workers or Filipino Balikbayan</i></p>	565 - 569
<p>c. E.O. No. 1037 (Creation of the Philippine Retirement Park System), Sec. 39(e), R.A. No. 10863 (CMTA), Sec. 800(q) <i>Coffins, urns, personal effects, and household goods of deceased person</i></p>	570 - 574
<p>d. R.A. No. 7157 (Philippine Foreign Service Act of 1991), Sec. 81 <i>Household goods and personal effects including one (1) used motor car of DFA officers, staff, employees, and attachés of other government agencies</i></p>	575 - 579
<p>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></p>	580 - 584
<p>f. Section V, Article 62 of R.A. 8756 (Omnibus Investments Code of 1987) in relation to Section 105(h) of the Tariff and Customs Code of the Philippines (TCCP), amended (R.A. No. 10863, Sec. 800(i) and R.A. No. 10963 (TRAIN), 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></p>	585 - 589
<p>g. Chapter 1, Section 10 of R.A. 7916 (The Special Economic Zone Act of 1995), in relation to R.A. No. 10863 (CMTA), Sec. 800(i) and R.A. No. 10963 (TRAIN), Sec. 109(D) <i>Household goods and personal effects of foreign nationals who have settle in the Philippines in connection with their registered activity under R.A. 7916 (The Special Economic Zone Act of 1995)</i></p>	590 - 594



Office	Page Number
h. R.A. No. 10863 (CMTA), Sec. 800(h) <i>Personal effects and household goods of foreigners with tourist visa or consultants of the government</i>	595 - 599
i. R.A. No. 11035 (Balik Scientist Act), Sec. 7(c)(2)(iv) and (v) <i>Personal effects, household goods, professional equipment, instruments and materials and one (1) motor vehicle of the Balik Scientist Law</i>	600 - 604
8. Importation of Books, Newspaper, Magazine, Review, or Bulletin or Any Such Educational Reading Materials Covered by the United Nations Educational, Scientific and Cultural Organization (UNESCO) Agreement including Digital or Electronic Format Thereof	
a. R.A. No. 10963 (TRAIN), 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>	605 – 609
b. R.A. No. 10863 (CMTA), Sec. 800(t) and R.A. No. 10963 (TRAIN), Sec. 109(r) <i>Books or publication the Koran, Ahadith, and other religious books (Printed Books)</i>	610 - 614
c. R.A. No. 8047 (Book Publishing Industry Development Act), Sec. 12 <i>Books or raw materials to be used in book publishing</i>	615 - 619
d. Article 1(a) & (b) of the Florence Agreement Annexes (A-E) and R.A. No. 10963 (TRAIN), Sec. 109(R) <i>Books, documents, educational, scientific, and cultural materials</i>	620 - 624
9.. Importation of fertilizers, breeding stocks, and ingredients for making feeds, etc.	
a. R.A. No. 10963 (TRAIN), 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</i>	625 - 629
10. Importation of donated equipment, instruments, and materials to Department of Science and Technology (DOST)	
a. R.A. No. 11035 (Balik Scientist Act), Sec. 6(e) <i>Donated equipment, instruments, and materials to DOST</i>	630 - 634
11. Importation of Agriculture and Marine products	
a. R.A. No. 10963 (TRAIN), Section 109(B) in relation to the Agreement Establishing the ASEAN-Australia-New Zealand Free Trade (AANZFTA) <i>Agricultural and marine food products in their original state livestock and poultry; breeding stocks and genetic materials</i>	635 - 639



Office	Page Number
12. Importation of Relief Consignment	
a. R.A. 10863 (CMTA), 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>	640 - 644
13. Authority to pay duties and taxes on exempt goods including Vehicles	
a. R.A. 10963 (TRAIN), 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>	645 - 649
14. Importations of Stores for Consumption and Stores to be taken away	
a. Section 820 of R.A. 10863 (CMTA) Importations of stores for consumption and stores to be taken away	650 - 654



**Corporate Affairs and Strategic
Infrastructure Group (CASIG)
External Services**



1. Granting of Approval on Government-Owned or-Controlled Corporations (GOCC) Requests to Open or Maintain an Account with Banks Other than the Authorized Government Depository Banks (AGDB)

This refers to the evaluation of requests of GOCCs, including local water districts, to open or maintain account/s with banks other than the AGDBs pursuant DOF Circular No. 002. 2022.

Office or Division:	Corporate Affairs and Strategic Infrastructure Group (CASIG), Central Records and Management Division (CRMD)
Classification:	Highly Technical Transaction
Type of Transaction:	G2G - Government-to-Government
Who may avail:	GOCCs
Checklist of Requirements	Where to Secure
1. One (1) Original letter of request addressed to the Secretary/Undersecretary/ Assistant Secretary of Finance (SOF), signed by the head of the requesting GOCC or its duly designated officer, indicating the following: <ul style="list-style-type: none"> a. Terms of the deposit b. Purpose for opening or maintaining an account/s with the proposed bank/s and specific reasons for not meeting the conditions; and, c. That the GOCC shall comply with fiscal and financial reporting requirements of the DOF. 	GOCC
2. One (1) Certified true copy of the Board Resolution authorizing the requesting GOCC to deposit funds with the proposed bank/s for approval by the DOF, duly signed by the members of the board approving the same	GOCC
3. One (1) Photocopy of the actual financial statements as of the latest quarter of the current year	
4. One (1) Photocopy of the summary of daily collection reports for the last three months and the latest average daily cash balance	GOCC
5. List of AGDBs within 50-kilometer radius and the products and services currently offered	GOCC



<p>6. Other additional supporting documents that may be requested in the course of evaluation for clarification, as applicable:</p> <ul style="list-style-type: none"> a. One (1) Original copy of the certification from the AGDBs specifying the products or services that cannot be provided; and, b. Vicinity maps showing the (i) locations, (ii) distance between the requesting GOCC and the AGDBs; and, (iii) distance between the requesting GOCC and the proposed bank; c. One (1) Original copy of the independent report or certification from the Philippines National Police Provincial Office confirming the existence of the security risk; e. List of banks other than the AGDBs within the 50-kilometer radius, indicating their distance from the GOCC. 	GOCC
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Client Steps	Agency Action	Fees to be paid	Processing Time	Person Responsible
1. Submit all the requirements to the CRMD located at the Ground Floor of the DOF Building.	1.1. Receive and record the request/ documents and forward the same to the designated official/s.	None	1 hour	<i>Administrative Assistant</i> CRMD <i>Senior Administrative Assistant III or Administrative Aide VI</i> CASIG
	1.2. Assign the request to the concerned Division.	None	5 hours	<i>Director**</i> CASIG
	1.3. Check the completeness of documents and evaluate the merits of the request.		14 working days	<i>Financial Analyst***and Financial Analyst V****</i> CASIG



	1.4 Draft Memorandum for the Secretary and Letter to the GOCC and forward the draft documents for the review and endorsement of the Director and Assistant Secretary.	None		
	1.5 Review and affix signature on the final documents and endorse to the Undersecretary/ Assistant Secretary	None	3 working days	<i>Director**</i> CASIG
	1.6 Review, approve, and affix signature in the documents for endorsement to the Secretary	None	2 working day	<i>Undersecretary/ Assistant Secretary</i> CASIG
	1.7 Record and transmit to the Office of the Secretary for signature and final approval	None	1 hour	<i>Senior Administrative Assistant III or Administrative Aide VI</i> CASIG
	1.8 Receive from the Office of the Secretary a scanned copy of the final letter (approval or disapproval) signed by the Secretary	None	1 hour	<i>Senior Administrative Assistant III or Administrative Aide VI</i> CASIG
	1.9 Release to the GOCC the final letter (approval or disapproval) signed by the secretary thru email.	None		
2. Receive the final letter (approval or disapproval) signed by the secretary thru email				
	TOTAL:	None	20 working days	



* The Designated Official may be the SOF or the Undersecretary, or Assistant Secretary of CASIG

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

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

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



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:	<p>a.) Implementing agencies with project feasibility studies completed and National Economic and Development Authority (NEDA) approval secured</p> <p>b.) Development Partner/ Donor / Funder of government program or project</p>

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 International Finance Group (IFG) or the Records Section.	1.1 Encode the document in the tracking system upon receiving the request from the client or Records Section and forward it to the appropriate office	None	4 hours	<i>Administrative Aide II</i> Central Records Management Division (CRMD) <i>Executive Assistant</i> Office of the Undersecretary (IFG)
	1.2 Review the request and forward to the appropriate team	None	4 hours	<i>Director III or Director IV</i> IFOO
	1.3 Assign or conduct research, draft paper, and submit to the Director/OIC	None	14 days	<i>Team Leader or Assigned Technical Staff</i> IFOO



	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> IFOO
	1.5 Issue clearance and/or endorsement	None	2 days	<i>Executive Assistant</i> Office of the Undersecretary IFG
	1.6 Release the approved paper	None	1 day	<i>Administrative Aide II</i> CRMD
2. Proceed 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.	None	None	None	
TOTAL:			20 days	



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



1. Provision of Technical Guidance (Position, Comments, Inputs, and Recommendation) on Finance-Related Concerns¹

Formulation of Philippine position, comments, inputs, recommendations on matters related to the Association of Southeast Asian Nations (ASEAN), ASEAN Plus Three (ASEAN+3), Asia-Pacific Economic Cooperation (APEC), ASEAN-Canada Free Trade Agreement (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), and other International Financial Institutions (IFIs), Private and Government Sectors, etc. This process covers analysis, research, and liaising with other government agencies and international institutions, with the end product of a formal letter, memorandum, or communication outlining the Department of Finance's or the Philippine Government's position, as applicable.

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

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

A. Complex Transactions

(May not usually require consultation agencies/stakeholders)

- Propose Philippine positions on financial services and financial cooperation matters in bilateral and regional trade agreements, international/multilateral agreements, regional or international initiatives, programs, or cooperation mechanisms, and other fora.
- Provide inputs and requested actions by local and international partners on bilateral and regional or international cooperation matters.

¹The processing time begins upon receipt or compliance of all the supporting documents relative to the request.



<ul style="list-style-type: none"> Prepare briefers, materials, inputs to speeches or statements, talking points and kits of the President, Finance Secretary, Undersecretaries, Assistant Secretaries and Directors, to be used in various meetings. 				
1. Submit a request letter, email, memorandum, or invitation to the International Finance Group (IFG), Office of the Secretary or Records Section.	1.1. Receive a request from the client, Office of the Secretary, or Records Section.	None	48 minutes	<i>Executive Assistant</i> Office of the Undersecretary IFG
	1.2. Encode in the document tracking system	None	48 minutes	<i>Executive Assistant</i> Office of the Undersecretary IFG
	1.3. Forward to appropriate office head	None	2 hours and 24 minutes	<i>Executive Assistant</i> Office of the Undersecretary IFG
	1.4. Review request and forward to appropriate team	None	4 hours	<i>Director</i> IFPO
	1.5. Assign or conduct research, draft paper, and submit to the Director/OIC	None	3 working days	<i>Division Chief/Team Leader or Assigned Technical Staff (ranks vary)</i> IFPO
	1.6. Review the draft paper for onward or subsequent review of the Offices of the Assistant Secretary and the Undersecretary for approval.	None	1 working day	<i>Director III or Director IV</i> IFPO
	1.7. Review, approve, and issue the clearance and/or endorsement of the Assistant Secretary and/or the Undersecretary relative to the client's request	None	1.5 working days	<i>Assistant Secretary and/or Undersecretary</i> Office of the Undersecretary IFG
	1.8 Release the approved paper to the client through the CRMD or email if the	None	4 hours	<i>Administrative Aide II</i> CRMD



	request was made through said channel.			
2. Receive the document	None	None	None	
TOTAL:		None	7 working days	
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
<p>Philippine Positions Formal Request via letter, memorandum, invitation, or email with all supporting documents such as letter request from the agency, background of the request, and the documents for review or inputs (e.g., statements, agreements, reports, concept papers, and project proposals)</p>		<p>All documents and attachments will be emanating from the client</p>		
<p>Request for Special Authority (SA)/Approval from the Office of the President (OP) under Memorandum Circular No. 16 series of 2017 and the Government Appropriations Act (GAA)</p> <p>a. Letter from the Head of Agency to the Secretary of Finance (SOF) requesting assistance to facilitate the appropriate approval/authorization for the negotiation and signing of documents/agreements relating to the project which contains the following:</p> <ul style="list-style-type: none"> ● Endorsement of the project/grant by the Head of the Implementing Agency/ies addressed to the SOF; ● Project Brief/factsheet; ● Project Proposal, including the roles of Implementing Agency/ies; ● Draft Grant Agreement/Project Document to be signed; ● List of proposed signatory for the grant and members of the negotiating team; ● Certification/Confirmation from the Implementing Agency/ies that it will pay/assume all required government counterpart for the project, including payment/assumption of custom duties and taxes, if any, and that it will secure the necessary budget to cover the said government counterpart. ● Letter of support and confirmation of counterpart financing from project implementing agencies. 		<p>All documents and attachments will be emanating from the client</p>		



- b. Endorsement of the project/grant by the National Economic and Development Authority (NEDA) addressed to the SOF;
- c. Endorsement of the project/grant by the Department of Foreign Affairs addressed to the SOF;
- d. For Government-Owned or Controlled Corporations (GOCC) / Government Financial Institutions (GFI), supporting documents include:
 - (i) copy of relevant Board Resolution;
 - (ii) endorsement from the Head of Agency overseeing the GOCC/GFI, if applicable);
 - (iii) copy of Memorandum of Agreement between the GOCC/GFI and the implementing unit, if applicable.

International Commitments Fund

(ICF)Mandatory Contribution to International Organizations (IOs)

- a. Answers to Guide Questions provided by the ICF Secretariat
- b. Legal basis for contribution to the said IOs (i.e., agreements, resolutions, meetings, executive order, etc.)
- c. List of services/programs/projects provided by the IOs that have benefited the country and agency as well as the potential and actual benefits per service/program/project.
- d. For those with proposed increase in contributions, include justification for the increase in contribution.

Hosting of International Conference

- a. Answers to Guide Questions provided by the ICF Secretariat
- b. A one-page executive summary of the proposal stating the title, date, venue, rationale, expected outcome, legal basis and budget summary of the IC



<p>c. Legal basis for the Philippine hosting of the IC (i.e., agreements, resolutions, meetings, executive order, etc.)</p> <p>Rationale, expected outcomes, and potential and actual benefits for the Philippines</p>	
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Client Steps	Agency Action	Fees to be Paid	Processing Time	Personnel Responsible
<p>B. Highly Technical Transaction (Requires inputs/coordination and/or consultation with other agencies/stakeholders)</p> <ul style="list-style-type: none"> ● Propose Philippine positions on financial services and financial cooperation matters in bilateral and regional trade agreements, international/multilateral agreements, regional or international initiatives, programs, or cooperation mechanisms, and other fora. ● Request for a Special Authority (SA)/OP approval which involves request and coordination with the implementing and other agencies as well as with development partners. ● Prepare, defend and monitor the Department's budget submission under the International Commitments Fund for hostings and contributions to PH's memberships in international organizations or financial institutions. ● Organize training/capacity building initiatives to bridge the identified skills gap between IFG staff competencies vs office mandates. 				
1. Submit a request letter, email, memorandum or invitation to IFG, Office of the Secretary, or Records Section.	1.1. IFG receives a request from the client, Office of the Secretary, or Records Section.	None	48 minutes	<i>Executive Assistant</i> Office of the Undersecretary IFG
	1.2. Encode in document tracking system	None	48 minutes	<i>Executive Assistant</i> Office of the Undersecretary IFG
	1.3. Forward to appropriate office head	None	2 hours and 24 minutes	<i>Executive Assistant</i> Office of the Undersecretary IFG



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



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



1. Borrowing of Records

The Central Records Management Division (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:	CRMD			
Classification:	Simple			
Type of Transaction:	G2G - Government-to-Government			
Who may avail:	DOF Offices/Divisions/Units			
Checklist of Requirements		Where to Secure		
DOF Identification card (For presentation purposes only)		Human Resource Management and Development Division (7 th Floor, EDCP Bldg.)		
One (1) Original Copy Duly accomplished Request for Previous Record Form		CRMD Window (Ground Floor, DOF Building)		
Client Steps	Agency Action	Fees to be paid	Processing time	Personnel Responsible
1. File request or duly accomplished Request Form at the CRMD Section, Ground Floor, DOF Building	1.1 Receive and file request	None	3 minutes	<i>Records Officer</i> CRMD
	1.2 Check if the requesting party has unreturned previous record	None	3 minutes	<i>Records Officer</i> CRMD
	1.3 Retrieve the record/docket being requested	None	4 hours	<i>Records Officer</i> CRMD
	1.4 Forward the request to the Chief Administrative Officer for approval	None	3 minutes	<i>Records Officer</i> CRMD
	1.5 Approve the request for borrowing	None	2 minutes	<i>Chief Administrative Officer</i> CRMD
	1.6 Release the document/docket for borrowed.	None	3 minutes	<i>Records Officer</i> CRMD
2. Receive the requested document/docket in the CRMD Window	None	None	None	
TOTAL:		None	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. For special types of records, prior approval from the concerned office is required.

Office or Division:	CRMD, Cash Section			
Classification:	Simple			
Type of Transaction:	G2C- Government-to-Citizen G2B- Government-to-Business G2G- Government-to-Government			
Who may avail:	All Individuals, Government and Private Entities in transactions with the DOF			
Checklist of Requirements		Where to Secure		
One (1) Original Copy Written request or Duly accomplished Request Form		Requesting Party or CRMD Window (Ground Floor, DOF Building)		
One (1) Photocopy of valid government-issued Identification Card		Government Agencies issuing a valid ID		
Client Steps	Agency Action	Fees to be paid	Processing time	Personnel Responsible
1. File request or duly accomplished Request Form at the CRMD Section, Ground Floor, DOF Building	1.1 Receive and file request	None	2 minutes	<i>Records Officer</i> CRMD
	1.2 Prepare corresponding Order of payment and issue to requestor (for external clients only)	P25.00/ page for certified copy/photocopy P5.00/ page for plain photocopy	3 minutes	<i>Records Officer</i> CRMD
	1.3 Prepare corresponding Receipt of Transaction and issue to requestor (for external clients only)	P25.00/ page for certified copy/photocopy P5.00/ page for plain photocopy	3 minutes	<i>Records Officer</i> CRMD
2. Pay corresponding fee based on the Order of Payment at the Cashier	2. Receive Payment (for external clients only)	None	None	<i>Administrative Assistant II</i> Cash Section



Window, Ground Floor, DOF.				
3. Present the Official Receipt to the Records Officer in the CRMD Window	3.1 Retrieve the record/document being requested	None	3 minutes	<i>Records Officer</i> CRMD
	3.2 Photocopy the record/document, affix initial and forward to Chief Administrative Officer	None	2 minutes	<i>Records Officer</i> CRMD
	3.3 Certify/sign the document	None	1 minute	<i>Chief Administrative Officer</i> CRMD
	3.4 Seal and issue to the requesting party.	None	2 minutes	<i>Records Officer</i> CRMD
3. Receive the requested record/document in the CRMD Window	None	None	None	
TOTAL:		P25.00/ page for certified copy/phot ocopy P5.00/ page for plain photocopy	16 minutes (external clients) 13 minutes (internal clients)	

(CY 2024)



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

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

Office or Division:	CRMD, Cash Section			
Classification:	Simple			
Type of Transaction:	G2C - Government-to-Citizen G2B - Government-to-Business G2G - Government-to-Government			
Who may avail:	All Individuals, Government and Private Entities in transactions with the DOF			
Checklist of Requirements		Where to Secure		
One (1) Original Copy Written request or Duly accomplished Request Form		Requesting Party or CRMD Window (Ground Floor, DOF Building)		
One (1) Photocopy of valid government-issued Identification Card		Government Agencies issuing a valid ID		
Client Steps	Agency Action	Fees to be paid	Processing time	Personnel Responsible
1. File request or duly accomplished Request Form at the CRMD Section, Ground Floor, DOF Building	1.1 Receive and file request	None	2 minutes	<i>Records Officer</i> CRMD
	1.2 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	<i>Records Officer</i> CRMD
	1.3 Prepare corresponding Receipt of Transaction and issue to requestor (for external clients only)	P25.00/ page for certified copy/photo copy P5.00/ page for plain photocopy	3 minutes	<i>Records Officer</i> CRMD
2. Pay corresponding fee based on the Order of Payment at the Cashier Window, Ground Floor, DOF.	2. Receive Payment (for external clients only)	None	None	<i>Administrative Assistant II</i> Cash Section



3. Present the Official Receipt to the Records Officer in the CRMD Window	3.1 Retrieve the record/document being requested	None	4 hours	Records Officer CRMD
	3.2 Photocopy the record/document, initial and forward to Chief Administrative Officer		2 minutes	Records Officer CRMD
	3.3 Certify/sign the document	None	1 minutes	Chief Administrative Officer CRMD
	3.4 Seal and issue to the requesting party.	None	2 minutes	Records Officer CRMD
4. Receive the requested record/document in the CRMD Window	None	None	None	
TOTAL:		P25.00/ page for certified copy/photo copy P5.00/ page for plain photocopy	4 hours and 13 minutes (external clients) 4 hours and 10 minutes (internal clients)	

(CY 2024)



4. COLLECTION OF PAYMENT AND ISSUANCE OF OFFICIAL RECEIPT

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

Office or Division:	General Services Division (GSD) - Cash Section			
Classification:	G2G – Government-to-Government G2B – Government-to-Business G2C – Government-to-Citizen			
Type of Transaction:	Simple			
Who may avail:	The public who secured the Order of Payment from DOF offices			
Checklist of Requirements		Where to Secure		
Order of Payment		Revenue Office (RO) Central Records and Management Office (CRMD) GSD Human Resource Management and Development Division (HRMDD) Accounting Division		
Client Steps	Agency Action	Fees to be paid	Processing Time	Person Responsible
1. Submit the Order of Payment with the attachment to the DOF Cashier Window, DOF Building, Ground Floor	1. Receive the Order of Payment and check for the completeness of the attachment and accuracy of the entries.	None	5 minutes	<i>Administrative Assistant II Cash Section</i>
1. Pay the required fees at the DOF Cashier window.	2.1 Accept the payment based on the Order of Payment 2.2 Issue the official receipt.	None	5 minutes	<i>Administrative Assistant II Cash Section</i>
2. Receive the official receipt	None	None	None	
TOTAL:		None	10 minutes	



5. Request for Job Request Form

This refers to the repair of DOF properties from the concerned DOF Service Providers.

Office or Division:	GSD - Facilities Management Section			
Classification:	Simple			
Type of Transaction:	G2G - Government to Government (Internal)			
Who may avail:	All DOF Officials and Employees			
Checklist of Requirements		Where to Secure		
Job Request Form		General Services Division		
Client Steps	Agency Action	Fees to be paid	Processing Time	Person Responsible
1. Request for Job Request Form	1.1. Provide Job Request Form (JRF) to the requestor	None	5 minutes	<i>Requestor</i> DOF Official or Employee
	1.2. Review and evaluate the submitted JRF.	None	1 hour	<i>Administrative Aide 6</i> <i>Administrative Assistant III</i> <i>Administrative Officer IV</i> GSD
	1.3. Endorse request for approval of the Chief Administrative Officer.	None	15 minutes	<i>Chief Administrative Officer</i> GSD
	1.4. Endorse to the concerned service provider to process the request.	None	10 minutes	<i>Administrative Assistant III, GSD</i> <i>Administrative Officer IV</i> <i>Service Provider</i>
2. Acknowledgement of conducted work and feedback	2.1. Secure acknowledgment and feedback from the requestor upon delivery of service.	None	10 minutes	<i>Service Provider</i> <i>Requestor</i>



	2.2. Submit the accomplished JRF for record-keeping and feedback analysis.	None	15 minutes	<i>Service Provider</i> <i>Administrative Assistant III</i> <i>GSD</i> <i>Administrative Officer V</i>
TOTAL:		None	1 hour and 55 minutes	



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

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

Office or Division:	GSD - Transportation Management Section			
Classification:	Simple			
Type of Transaction:	G2G - Government to Government (Internal)			
Who may avail:	All DOF Officials and Employees			
Checklist of Requirements		Where to Secure		
Vehicle Reservation System		Central Management Information Office		
		General Services Division		
Client Steps	Agency Action	Fees to be paid	Processing Time	Person Responsible
1. Log-in to the VRS.		None		
2. Submit a Request for Vehicle Reservation citing the passenger's name, contact number, requesting office, travel date/time, purpose, destination, and location.	2.1. Receive the request for vehicle reservation in the VRS.	None	5 minutes	<i>Administrative Assistant III</i> GSD <i>Administrative Aide IV</i> GSD
	2.2. Determine the assignment of driver and vehicle for the request. Submit the VRS request for approval.	None	10 minutes	<i>Administrative Officer V</i> GSD
	2.3. Review and approve the request for the assignment of vehicle and driver. A system-generated email will be sent to the requestor upon approval.	None	15 minutes	<i>Chief Administrative Officer</i> <i>Supervising Administrative Office</i> GSD



	2.4. Inform the driver of its assignment.	None	5 minutes	<i>Administrative Assistant III</i> <i>Administrative Aide IV</i> GSD
	2.6. Provide feedback form to the end-user for evaluation.	None	5 minutes	<i>Driver</i> <i>End-user</i>
	2.7. Submit the feedback form for record-keeping and feedback analysis.	None	15 minutes	<i>Driver</i> <i>Administrative Assistant III</i> <i>Administrative Officer V</i> GSD
TOTAL:		None	45 minutes	



7. 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) Central Records Management Division (CRMD) Policy Development and Management Services Group (PDMSG) Office of the Secretary (OSEC)
Classification:	Simple
Type of Transaction:	G2G - Government-to-Government
Who may avail:	All concerned DOF personnel, bureaus, and attached agencies
Checklist of Requirements	
Where to Secure	
1. One (1) Original Copy Fully accomplished Request for Travel Authority (TA)	Requesting Party
2. One (1) Original Copy Request letter of the concerned official/employee recommended by Head of Office/Bureau/ Agency	Requesting Party
3. One (1) Original Copy 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	Requesting Party
4. Four (4) Original Copy Application shall be accompanied by a fully accomplished clearance form - CS Form No. 7, s. 2017, for leave of absence for thirty (30) calendar days or more,	Requesting Party
5. One (1) Original Copy Clearance duly signed by the responsible official that the applicant has no pending administrative cases	Requesting Party
6. One (1) Original Copy Clearance duly signed by the responsible official that the applicant has no unliquidated cash advance	Requesting Party
7. One (1) Original Copy Sworn statement of the applicant, attested by the recommending official, stating the following: 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: i. One (1) Photocopy Income Tax Return of the applicant for the preceding tax year, and e. if on other person's account: i. One (1) Photocopy Income Tax Return of the person for the preceding tax year	Requesting Party



8. One (1) Photocopy Latest Statement of Assets, Liabilities, and Net Worth		Requesting Party		
Client Steps	Agency Action	Fees to be paid	Processing time	Personnel Responsible
A. Bureau and Attached Agencies				
1. Submit Request for TA together with the complete documentary requirements a. For Bureau and Other Attached Agencies, submit to CRMD. b. For DOF Officials and Employees, submit to OSEC receiving section.	1.1 Receive and release request for TA to OSEC	None	30 minutes	<i>Administrative Assistant II</i> Central Records Management Division
		None	10 minutes	<i>Administrative Assistant II</i> Office of the Secretary
	1.2 Review, evaluate, and forward the request for TA to the CAO Director IV	None	2 hours	<i>Executive Assistant III</i> Office of the Secretary
	1.3 Review, evaluate, and endorse request for TA to HRMDD.	None	1 hour	<i>Director IV</i> Central Administration Office
	1.4 Receive the request for TA 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 TA	None	20 minutes	<i>Administrative Assistant II</i> Human Resource Management and Development Division



	1.7 Review and evaluate prepared TA	None	20 minutes	<i>Administrative Officer V</i> Human Resource Management and Development Division
	1.8 Review and affix initial on TA	None	2 hours	<i>Supervising Administrative Officer</i> <i>Chief Administrative Officer</i> Human Resource Management and Development Division
	1.9 Barcode and record initialed TA in database and release to the CAO Director.	None	10 minutes	<i>Administrative Assistant II</i> Human Resource Management and Development Division
	1.10 Review, evaluate, and affix initial on TA.	None	1 hour	<i>Director IV</i> Central Administration Office
	1.11 Record and release to PDMSG.	None	20 minutes	<i>Administrative Aide III</i> Central Administration Office
	1.12 Review, evaluate, and endorse TA to OSEC.	None	3 Hours	<i>Undersecretary/ Assistant Secretary</i> PDMSG
	1.13 Receive the TA including all documentary requirements and forward to account officer for review	None	10 minutes	<i>Administrative Officer</i> Office of the Secretary
	1.14 Review, evaluate, and endorse TA to the Secretary for signature.	None	1 hour	<i>Executive Assistant III</i> Office of the Secretary
	1.15 Review and sign TA	None	2 hours	<i>Secretary</i> Office of the Secretary



	1.16 Record signed TA and release to CRMD	None	20 minutes	<i>Administrative Officer</i> Office of the Secretary
	1.17 Release to concerned personnel/authorized representative	None	1 day	<i>Administrative Aide</i> Central Records Management Division
2. Concerned Personnel receive the requested TA	None	None	None	
TOTAL:				
A. Bureau and Other Attached Agencies		None	2 days, 6 hours and 35 minutes	
B. DOF Officials and Employees			2 days, 5 hours and 15 minutes	

*As per Memorandum dated October 26, 2022, and February 3, 2023, beginning February 7, 2023, all documents on request for TA shall be routed first to OSEC 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



8. Issuance of Travel Authority (TA) 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 - Human Resource Management and Development Division (CAO-HRMDD)			
Classification:	Simple			
Type of Transaction:	G2G- Government-to-Government			
Who may avail:	All concerned DOF personnel, bureaus and attached agencies			
Checklist of Requirements		Where to Secure		
One (1) Original Copy Duly Accomplished Request for Travel Authority Form		Requesting Party		
One (1) Original Copy Invitation Letter		Inviting Institution		
Client Steps	Agency Action	Fees to be paid	Processing time	Personnel Responsible
A. Bureau and Other Attached Agencies				
B. DOF Officials and Employees				
1. Submit Request for Travel Authority a. For Bureau and Other Attached Agencies, submit to CRMD. b. For DOF Officials and Employees, submit to OSEC receiving section.	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>Executive Assistant III</i> Office of the Secretary
	1.3 Receive request, review and forward to HRMDD	None	2 minutes	<i>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	9 minutes	<i>Administrative Officer V</i> <i>Supervising Admin Officer</i> <i>Chief Admin 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 PDMSG	None	2 minutes	<i>Administrative Assistant II</i> Central Administration Office
	1.11 Review, evaluate, and endorse travel authority to Office of the Secretary	None	5 minutes	<i>Undersecretary / Assistant Secretary</i> Office of the PDMSG
	1.12 Review and sign	None	5 minutes	<i>Secretary</i> Office of the Secretary
	1.13 Release Travel Authority to CRMD	None	2 minutes	<i>Administrative Assistant II</i> Office of the Secretary
	1.14 Give the copy of Travel Authority to requesting client	None	2 minutes	<i>Administrative Assistant II</i> Central Records Management Division
2. Concerned Personnel receive the requested Travel Authority	None	None	None	
TOTAL:				
A. Bureau and Other Attached Agencies			52 minutes	
B. DOF Officials and Employees		None	50 Minutes	



9. Procurement of Goods through Competitive Bidding

Goods refer to all items, supplies, materials and general support services, except Consulting Services and infrastructure projects, which may be needed in the transaction of public businesses or in the pursuit of any government undertaking, project or activity, whether in the nature of equipment, furniture, stationery, materials for construction, or personal property of any kind, including non-personal or contractual services, such as, the repair and maintenance of equipment and furniture, as well as trucking, hauling, janitorial, security, and related or analogous services, as well as procurement of materials and supplies provided by the Procuring Entity for such services. The term “related” or “analogous services” shall include, but is not limited to, lease of office space, media advertisements, health maintenance services, and other services essential to the operation of the Procuring Entity (2016 IRR of RA 9184).

Office/Division:	Central Administration Office (CAO) – Procurement Management Division (PMD)
Classification:	Highly Technical
Type of Transaction:	G2G - Government to Government
Who may avail:	Department of Finance (DOF) Offices

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Two (2) Original Copies Accomplished Purchase Request (PR)	End-user
2. One (1) Original Copy Approved Technical Specifications indicating the following, such as but not limited to: <ul style="list-style-type: none"> Quantity Material (if applicable) Color (if applicable) Dimensions (if applicable) Estimated cost with Market Study Estimated delivery date Sample picture, layout or swatch of item to be procured Purpose 	End-user
3. Approved Annual Procurement Plan (APP) or Supplemental APP (1 Photocopy)	PMD, DOF Website and Transparency Seal Section

Client Steps	Agency Action	Fees to be Paid	Processing Time	Personnel Responsible
1. Submit the Purchase Request with the Technical Specifications to PMD for review	1.1 The PMD shall receive and provide its recommendation if the PR and/or Technical Specification is/are in order and if included in the APP.	None	3 Days	<i>Administrative Aide III Administrative Officer V PMD</i>



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



	may re-submit the documents for processing by the PMD.			
3. The end-user may resubmit the procurement project to PMD.	<p>2.2 The BAC shall decide to approve or disapprove the posting of the bidding documents during the Pre-Procurement Conference.</p> <p>2.3 If the posting is approved, the BAC Secretariat shall post the bidding documents on the DOF and Philippine Government Electronic Procurement System (PhilGEPS) websites, and conspicuous place.</p> <p>3. If the posting is disapproved, the BAC Secretariat shall return the PR and its attachments to the end-users resubmission, if any.</p>	None	1 Day	<p><i>End-user</i></p> <p><i>BAC Members</i></p> <p><i>HoPE</i></p> <p><i>Technical Working Group (TWG) Members</i></p>
4. The end-user shall attend all scheduled procurement activities from posting to approval	4.1 All the concerned procurement actors shall attend to all the scheduled procurement	None	<p>119 Days</p> <p><i>(Annex C of the 2016 IRR of RA 9184)</i></p>	<p><i>End-user</i></p> <p><i>BAC Secretariat</i></p> <p><i>BAC Members</i></p>



of Notice of Award (NOA).	activities from posting to the approval of NOA.			<i>HoPE</i> <i>TWG Members</i> <i>Observers</i> <i>Participating Bidders</i>
	4.2 Receive the accepted NOA Performance Security from the winning bidder.	None	10 Days <i>(Annex C of the 2016 IRR of RA 9184)</i>	<i>Chief Accountant CRMD</i> <i>BAC Secretariat</i> <i>Winning Bidder</i>
	4.3 Receive the signed Contract and Notice to Proceed (NTP) from the winning bidder.	None	7 Days <i>(Annex C of the 2016 IRR of RA 9184)</i>	<i>BAC Secretariat</i> <i>HoPE</i> <i>Winning Bidder</i>
	TOTAL	None	142 Days	



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



1. Issuance of Tax Certificate on Tax Deducted from Suppliers and Remitted to Bureau of Internal Revenue (BIR)

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

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



2. Actual Inspection of Delivered Items

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

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

Office or Division:	Central Financial Management Office (CFMO) - Planning and Management Services Division (PMSD)			
Classification:	Simple			
Type of Transaction:	G2G - Government-to-Government (Internal)			
Who may avail:	Procurement Management Division (PMD) / Requesting Office			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
ORIGINAL COPY: 1. Notice of Delivery – 4 copies 2. Inspection and Acceptance Report - 4 copies 3. Delivery Receipt (DR) (or Sales Invoice (SI)/Official Receipt (OR) in case of emergency purchase) – 1 copy 4. Approved Purchase Order (PO)/Job Order (JO)/Contract – 1 copy PHOTOCOPY: 1. Signed (as inspected) DR (or SI/OR in case of emergency purchase) – 1 copy		PMD PMD Supplier PMD PMD		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Issue the Notice of Delivery upon confirmation of the schedule of delivery with the supplier.	1.1 Receive and sign the Notice of Delivery and retain the fourth copy for file. * The TPI or any authorized representative from the PMSD shall be available at the time of the scheduled delivery.	None	5 minutes	<i>TPI or authorized Administrative Officer</i> PMSD
	1.2 Record the details of the actual inspection to the monitoring sheet.	None	15 minutes	
2. Prepare and hand over the IAR to the TPI at the actual delivery, along with the DR / SI/ OR and PO and witness the actual inspection.	2.1 Receive the IAR with supporting documents.	None	5 minutes	<i>TPI or authorized Administrative Officer</i> PMSD
	2.2 Inspect and verify whether the delivered items satisfy the requirements stated in the approved PO	None	6 hours and 40 minutes	



	and DR/SI/OR as to quantity and specifications. * The TPI inspects the delivered items with the presence of the Supply Officer (SO)/ Property Custodian (PC), and a representative from the PMD.			
	2.3 Acknowledge and sign the DR/SI/OR as inspected.	None	5 minutes	
	2.4 Sign and specify the date of inspection, and put a check mark on the "Inspection" portion of the IAR. * In case of rejection of delivered items due to non-conformance with the specifications and other terms and conditions stated in the PO: - Recommend rejection of the delivered items; - Indicate the particular reason/s for rejection in the IAR; and - Return all the documents to the PMD.	None	20 minutes	
	2.5 Return the IAR and other supporting documents to the PMD and retain one original copy of the signed IAR for file.	None	5 minutes	
3. Receive the IAR and other supporting documents from the PMSD and give a photocopy of the signed DR/SI/OR to the TPI.	3.1. Receive and file the photocopy of DR/SI/ OR along with the original copy of the signed IAR.	None	5 minutes	<i>TPI or authorized Administrative Officer PMSD</i>
	3.2 Record the details of the actual inspection and reference numbers in the monitoring sheet and provide the PMD representative with a Feedback Survey Form upon completing the actual inspection.	None	20 minutes	
TOTAL:		None	1 working day	



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



1. Request for User Account Management Service

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

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

Office or Division:	Central Management Information Office (CMIO) / IT Planning and Operations Division (ITPOD)			
Classification:	Simple			
Type of Transaction:	G2G - Government-to-Government (Internal)			
Who may avail:	DOF Employees			
Checklist of Requirements		Where to Secure		
Duly accomplished and approved request form		CMIO		
Client Steps	Agency Action	Fees to be paid	Processing Time	Person Responsible
1. Initialize request of service through calls, emails, text messages, or walk-ins	1.1 Receive and encode request details and select the appropriate category of request/ service in the IT Helpdesk System to generate a ticket number.	None	15 minutes	Administrative Officer IV, Computer File Librarian II, Response Support Specialist, Administrative Aide IV, Administrative Assistant V, (Level 1 Service Engineer)
	1.2 Probe/ verify request for appropriate resolution 1.2a Indicate successful completion of the request and close	None	30 minutes	Administrative Officer IV, Computer File Librarian II, Response Support Specialist, Administrative Aide IV, Administrative Assistant V,



	<p>the ticket in the IT Helpdesk upon resolving the client requests</p> <p>1.2b Elevate or assign the request to designated Level 2 Engineer (IT Personnel) if not resolved.</p>			(Level 1 Service Engineer)
	1.3 Receive/claim the ticket number and verify the request details.	None	10 Minutes	<p>Information Systems Analyst II, Computer Programmer II, ICT Response Engineer, Information Systems Analyst III, Information Technology Officer II</p> <p>(Level 2 Service Engineer)</p>
	1.4 Review and approve client request.	None	10 minutes	<p>Information Technology Officer III</p> <p>(Level 3 Service Engineer)</p>
	1.5 Execute, and carry out standard procedures for the client request.	None	8 Hours	<p>Information Systems Analyst II, Computer Programmer II, ICT Response Engineer, Information Systems Analyst III, Information Technology Officer II</p> <p>(Level 2 Service Engineer)</p>
2. Receive notification and validate request completion by advising the IT personnel if	2. Close ticket and send feedback, otherwise, execute appropriate resolution until the ticket is closed.		5 minutes	<p>Information Systems Analyst II, Computer Programmer II, ICT Response Engineer, Information</p>



performed resolution is acceptable/unacceptable.				Systems Analyst III, Information Technology Officer II (Level 2 Service Engineer)
TOTAL:		None	45 minutes (Up to Level 1 Engineer) 1 day and 1 hour and 10 minutes (Up to Level 3)	



2. Request for Back-up and Recovery

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

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

Office or Division:	Central Management Information Office (CMIO) / Data Warehouse and Business Intelligence Division (DWBID)			
Classification:	Complex			
Type of Transaction:	G2G - Government-to-Government (Internal)			
Who may avail:	DOF Employees			
Checklist of Requirements		Where to Secure		
Duly accomplished and approved request form		CMIO		
Client Steps	Agency Action	Fees to be paid	Processing Time	Person Responsible
1. Initialize request of service through calls, emails, text messages, or walk-ins	1.1 Receive and encode request/issues/concern details and select the appropriate category of request/service in the IT Helpdesk System to generate a ticket number.	None	15 minutes	Administrative Officer IV, Computer File Librarian II, Response Support Specialist, Administrative Aide IV, Administrative Assistant V, (Level 1 Service Engineer)
	1.2 Probe/ verify the request for appropriate resolution 1.2a Indicate successful completion of the request and close the ticket in the IT Helpdesk upon	None	30 minutes	Administrative Officer IV, Computer File Librarian II, Response Support Specialist, Administrative Aide IV, Administrative Assistant V,



	<p>resolving the client requests / issues / concerns.</p> <p>1.2.b Elevate or assign request to designated Level 2 Engineer (IT Personnel) if not resolved.</p>			(Level 1 Service Engineer)
	1.3 Receive/claim ticket number then verify and analyze the requirements.	None	30 Minutes	<p>Information Systems Analyst II, Computer Programmer II, ICT Response Engineer, Information Systems Analyst III, Information Technology Officer II</p> <p>(Level 2 Service Engineer)</p>
	1.4 Review and approve client requests.	None	30 minutes	<p>Information Technology Officer III</p> <p>(Level 3 Service Engineer)</p>
	1.5 Execute, and carry out standard procedures for the client request.	None	3 days	<p>Information Systems Analyst II, Computer Programmer II, ICT Response Engineer, Information Systems Analyst III, Information Technology Officer II</p> <p>(Level 2 Service Engineer)</p>
2. Receive notification and validate request completion by advising the IT personnel if the performed	2. Close the ticket and send feedback, otherwise, execute the appropriate resolution until the ticket is closed.		5 minutes	<p>Information Systems Analyst II, Computer Programmer II, ICT Response Engineer, Information Systems Analyst</p>



resolution is acceptable/ unacceptable.				III, Information Technology Officer II (Level 2 Service Engineer)
TOTAL:		None	45 minutes (Up to Level 1 Engineer) 3 days and 1 hour and 50 minutes (Up to Level 3)	



3. Request for Equipment Management

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

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

Office or Division:	CMIO / ITPOD			
Classification:	Simple			
Type of Transaction:	G2G - Government-to-Government (Internal)			
Who may avail:	DOF Employees			
Checklist of Requirements		Where to Secure		
Duly accomplished and approved request form		CMIO		
Client Steps	Agency Action	Fees to be paid	Processing Time	Person Responsible
1. Initialize request of service through calls, emails, text messages, or walk-ins	1.1 Receive and encode request/issues/concern details and select the appropriate category of request/service in the IT Helpdesk System to generate a ticket number.	None	15 minutes	Administrative Officer IV, Computer File Librarian II, Response Support Specialist, Administrative Aide IV, Administrative Assistant V (Level 1 Service Engineer)
	1.2 Probe/ verify the request for appropriate resolution 1.2a Indicate successful completion of the request and close the ticket in the IT Helpdesk upon resolving the client	None	30 minutes	Administrative Officer IV, Computer File Librarian II, Response Support Specialist, Administrative Aide IV, Administrative Assistant V, (Level 1 Service Engineer)



	requests/issues/concerns. 1.2.b Elevate or assign the request to designated Level 2 Engineer (IT Personnel) if not resolved.			
	1.3 Receive/claim ticket number and verify the request details.	None	10 Minutes	Information Systems Analyst II, Computer Programmer II, ICT Response Engineer, Information Systems Analyst III, Information Technology Officer II (Level 2 Service Engineer)
	1.4 Review and approve client requests.	None	10 minutes	Information Technology Officer III (Level 3 Service Engineer)
	1.5 Execute, and carry out standard procedures for the client request.	None	8 Hours	Information Systems Analyst II, Computer Programmer II, ICT Response Engineer, Information Systems Analyst III, Information Technology Officer II (Level 2 Service Engineer)
2. Receive notification and validate request completion by advising the IT personnel if performed resolution is	2. Close ticket and send feedback, otherwise, execute appropriate resolution until the ticket is closed.	None	5 minutes	Information Systems Analyst II, Computer Programmer II, ICT Response Engineer, Information Systems Analyst III, Information



acceptable/ unacceptable.				Technology Officer II (Level 2 Service Engineer)
TOTAL:		None	45 minutes (Up to Level 1 Engineer) 1 day and 1 hour and 10 minutes (Up to Level 3)	



4. Request for Database Administration Service				
The service manages databases to ensure smooth and secure operation through database creation, modification, replication and deletion, table creation, modification and deletion, data import and export, and data modification.				
Office or Division:	CMIO / DWBID			
Classification:	Simple			
Type of Transaction:	G2G - Government-to-Government (Internal)			
Who may avail:	DOF Employees			
Checklist of Requirements		Where to Secure		
Duly accomplished and approved request form		CMIO		
Client Steps	Agency Action	Fees to be paid	Processing Time	Person Responsible
1. Initialize request of service through calls, emails, text messages, or walk-ins	1.1 Receive and encode request / issues /concern details and select the appropriate category of request/ service in the IT Helpdesk System to generate a ticket number.	None	15 minutes	Administrative Officer IV, Computer File Librarian II, Response Support Specialist, Administrative Aide IV, Administrative Assistant V (Level 1 Service Engineer)
	1.2 Probe/ verify request for appropriate resolution 1.2a Indicate successful completion of the request and close the ticket in the IT Helpdesk upon resolving the client requests / issues / concerns. 1.2b Elevate or assign request to designated Level 2 Engineer (IT Personnel) if not resolved.	None	30 minutes	Administrative Officer IV, Computer File Librarian II, Response Support Specialist, Administrative Aide IV, Administrative Assistant V, (Level 1 Service Engineer)



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



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

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

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

Office or Division:	CMIO / ITPOD			
Classification:	Simple			
Type of Transaction:	G2G - Government-to-Government (Internal)			
Who may avail:	DOF Employees			
Checklist of Requirements		Where to Secure		
1. Detailed request of ICT assistance on meetings/events		CMIO		
Client Steps	Agency Action	Fees to be paid	Processing Time	Person Responsible
1. Initialize request of service through calls, emails, text messages, or walk-ins	1.1 Receive and encode request/issues/concern details and select the appropriate category of request/service in the IT Helpdesk System to generate a ticket number.	None	15 minutes	ICT Frontline Desk Support, Computer File Librarian II, ICT Response Support Specialist (Level 1 Service Engineer)
	1.2 Probe/ verify the request for appropriate resolution 1.2a Indicate successful completion of the request and close the ticket in the IT Helpdesk upon resolving the client requests/issues/concerns.	None	10 minutes	ICT Frontline Desk Support, Computer File Librarian II, ICT Response Support Specialist (Level 1 Service Engineer)



	1.2b Elevate or assign request to designated Level 2 Engineer (IT Personnel) if not resolved.			
	1.3 Receive/claim ticket number and verify the request details.	None	15 Minutes	Computer Programmer III, Computer Maintenance Technologist III, Administrative Aide IV (Level 2 Service Engineer)
	1.4 Execute, and carry out standard procedures for the client request.	None	1 day	Computer Programmer III, Computer Maintenance Technologist III, Administrative Aide IV (Level 2 ICT Service Engineer)
2. Receive notification and validate request completion by advising the IT personnel if the performed resolution is acceptable/unacceptable.	2. Close ticket and send feedback, otherwise, execute the appropriate resolution until the ticket is closed.		15 minutes	Computer Programmer III, Computer Maintenance Technologist III, Administrative Aide IV (Level 2 ICT Service Engineer)
TOTAL:		None	1 day and hour	



6. Request for Network Connectivity

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

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

Office or Division:	Central Management Information Office (CMIO) / IT Infrastructure Division (ITID)			
Classification:	Simple			
Type of Transaction:	G2G - Government-to-Government (Internal)			
Who may avail:	DOF Employees			
Checklist of Requirements			Where to Secure	
<ol style="list-style-type: none"> 1. Accomplished and Approved Form 2. ICT Resource/Equipment for configuration 3. Cable/Wi-Fi AP availability 			CMIO Helpdesk Officer General Services Division General Services Division	
Client Steps	Agency Action	Fees to be paid	Processing Time	Person Responsible
1. Initialize request of service through calls, emails, text messages, or walk-ins	1.1 Receive and encode request details and select the appropriate category of request/ service in the IT Helpdesk System to generate a ticket number.	None	15 mins	ICT Frontline Desk Support, Computer File Librarian II, ICT Response Support Specialist (Level 1 ICT Service Engineer)
	1.2 Probe/ verify request for appropriate resolution then print request form.	None	15 mins	ICT Frontline Desk Support, Computer File Librarian II, ICT Response Support Specialist (Level 1 ICT Service Engineer)
2. Accomplish and submit request (IT Helpdesk)/clearance routing slip	2.1 Receive and address request. 2.1a Indicate successful completion of the	None	30 minutes	ICT Frontline Desk Support, Computer File Librarian II, ICT Response



	<p>request and close the ticket in the IT Helpdesk upon resolving the client requests / issues / concerns.</p> <p>2.1b Elevate or assign request to designated Level 2 Engineer (IT Personnel) if not resolved.</p>			<p>Support Specialist</p> <p>(Level 1 ICT Service Engineer)</p>
	<p>2.2 Execute, and carry out standard ICT procedure for network connectivity.</p>	None	1 hour	<p>Computer Maintenance Technologist II/Information Technology Officer II</p> <p>(Level 2 Engineer)</p>
<p>3. Confirm request completion by advising the IT personnel if performed action is acceptable/ unacceptable.</p>	<p>1. Close ticket and send feedback, otherwise, execute appropriate resolution until the ticket is closed.</p>	None	15 mins	<p>Computer Maintenance Technologist II/Information Technology Officer II</p> <p>(Level 2 Engineer)</p>
TOTAL:		None	2 hours and 15 minutes	



7. Request for Enhancement of existing ICT Projects

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

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

Office or Division:	Central Management Information Office			
Classification:	Simple			
Type of Transaction:	G2G - Government-to-Government (Internal)			
Who may avail:	DOF Employees			
Checklist of Requirements			Where to Secure	
1. Accomplished and Approved Request Form 2. Project Details and Business Requirements			CMIO Helpdesk Officer	
Client Steps	Agency Action	Fees to be paid	Processing Time	Person Responsible
1. Initialize request of service through calls, emails, text messages, or walk-ins	1.1. Receive and encode request / issues /concern details and select the appropriate category of request/ service in the IT Helpdesk System to generate a ticket number.	None	15 minutes	Administrative Officer IV, Computer File Librarian II, Response Support Specialist, Administrative Aide IV, Administrative Assistant V (Level 1 Service Engineer)
	1.2 Probe/ verify request for appropriate resolution 1.2a Indicate successful completion of the request and close the ticket in the IT Helpdesk upon resolving the client requests / issues / concerns.	None	30 minutes	Administrative Officer IV, Computer File Librarian II, Response Support Specialist, Administrative Aide IV, Administrative Assistant V, (Level 1 Service Engineer)



	1.2b Elevate or assign request to designated Level 2 Engineer (IT Personnel) if not resolved.			
	1.3 Schedule a consultation meeting with the client to discuss and finalize the details of the requested project	None	10 minutes	Computer Maintenance Technologist II/Information Technology Officer II (Level 2 Engineer)
2 Finalize project Details	2.2 Approve the Project proposal and proceed to Project Implementation / Execution. Close the Ticket.	None	15 mins	Information Technology Officer III / CMIO Director III/ IV
TOTAL:		None	1 hour and 10 minutes	

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



Revenue Operations Group (ROG)

External Services



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

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 (SOF). The SOF shall rule on the Appeal within forty (40) working days from receipt of such appeal. Failure of the SOF to rule on the Appeal within the prescribed period shall be deemed as approval of the application for accreditation of the appellant.

Office or Division:	Revenue Operations Group (ROG)
Classification:	Highly Technical
Type of Transaction:	G2C - Government to Citizen
Who may avail:	Citizen who received an unfavorable decision from the Commissioner

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<p>Two (2) Original 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 SOF and be filed with the ROG, 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 Bureau of Internal Revenue (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 	<p>Requesting Party</p>



<p>engaged by the taxpayer and/or tax agents accredited by the BIR may sign on behalf of the taxpayer;</p> <p>j. accompanied by a certified true copy of the Commissioner's challenged ruling;</p> <p>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;</p>				
<p>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</p>		<p>Office of the Commissioner – BIR Certification Fee may be imposed by the BIR.</p>		
Client Steps	Agency Action	Fees to be Paid	Processing Time	Personnel Responsible
1. Submit the Appeal with the required attachments through the Central Records and Management Division (CRMD)	1.1. Receive the Appeal and transmit to the Office of the Secretary (OSEC)	None	One (1) working day	<i>Administrative Officer</i> CRMD
	1.2. Receive, evaluate and assign the appeal to ROG	None	Three (3) working days	<i>SOF</i> OSEC
	1.3. Assign the appeal to ROG technical staff/handling lawyer	None	Two (2) working days	<i>Undersecretary / Assistant Secretary</i> ROG
	1.4. Conduct technical review of the Appeal and complete staff work, including preparation of Memorandum and draft Letter/Decision	None	Eighteen (18) working days	<i>Attorney/Handling lawyer</i> ROG
	1.5. Review the draft Memorandum and Letter/Decision to the Appeal; the ROG technical staff/handling lawyer will reflect the appropriate revisions, if any.	None	Ten (10) working days	<i>Undersecretary/ Assistant Secretary/Director/ Chief</i> ROG
	1.6. Submit to the Secretary the Memorandum and	None	One (1) working day	<i>Administrative Officer</i> ROG



	draft Letter/Decision for his review			
	1.7. Review and signature by the Secretary of the Letter/Decision and Memorandum.	None	Three (3) working days	SOF OSEC <i>Undersecretary/ Assistant Secretary/ Attorney ROG</i>
	1.8. Forward to the CRMD the signed Letter/Decision	None	One (1) working day	<i>Administrative Assistant ROG</i>
	1.9. Send out the Letter Decision to the client	None	One (1) working day	<i>Administrative Officer CRMD</i>
2. Received the Letter Decision	None	None	None	
TOTAL:		None	Forty (40) Working Days <i>(see note)</i>	

Section 6(G) of the NIRC provides for a specific period within which the SOF can rule on the appeal. The SOF 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 SOF 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 (NIRC)

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 (SOF) within 15 days from receipt of the Commissioner's decision. The SOF shall act on the Petition within forty (40) working from the filing of such Petition. In the event that the Secretary is unable to act on the Petition within the period prescribed, the decision of the Commissioner shall be deemed sustained.

Office or Division:	Revenue Operations Group (ROG)
Classification:	Highly Technical
Type of Transaction:	G2C - 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) Original 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 SOF and be filed with the ROG, 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; 	<p>Requesting Party</p>



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



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

Section 6(G) of the NIRC provides for a specific period within which the SOF can rule on the Petition for Reconsideration. The SOF 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 SOF 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 (SOF) pursuant to Section 4 of the National Internal Revenue Code (NIRC).

Office or Division:	Revenue Operations Group (ROG)
Classification:	Highly Technical
Type of Transaction:	G2C - Government to Citizen
Who may avail:	Taxpayers with unfavorable ruling from the Commissioner Internal Revenue

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



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



	Decision for his/her review			
	1.7. Final Review of the draft Memorandum by the Undersecretary. ROG lawyer will reflect the revisions, if any. Then submit the final Memorandum and Letter Decision to the Secretary	None	Ten (10) working days	SOF OSEC <i>Undersecretary/ Assistant Secretary/ Attorney ROG</i>
	1.8. Review and signature by the Secretary of Finance	None	Three (3) working days	SOF OSEC
	1.9. Forward to the CRMD the signed Letter Decision	None	One (1) working day	<i>Administrative Assistant ROG</i>
	1.10. Send out the Letter Decision to the client	None	One (1) working day	<i>Administrative Officer CRMD</i>
2. Receive the Letter Decision	None	None	None	
TOTAL:		None	Fifty (50) 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.



4. Automatic Review of Actions of the Commissioner of Customs

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

Office or Division:	Revenue Operations Group (ROG)
Classification:	Highly Technical
Type of Transaction:	G2G - Government to Government
Who may avail:	BOC

CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
One (1) Original memorandum or letter request from the Commissioner of Customs with documents required by relevant law or issuance.		BOC		
Client Steps	Agency Action	Fees to be Paid	Processing Time	Personnel Responsible
1. Submit the Request for Review with the required attachments through the Central Records and Management Division (CRMD)	1.1. CRMD initially receives the Request for Review ("Request") and transmits the same to the Office of the Secretary	None	One (1) working day	<i>Administrative Officer</i> CRMD
	1.2. Evaluates the Request and assigns it to ROG	None	Three (3) working days	<i>SOF</i> OSEC
	1.3. Assigns the Request to ROG lawyer	None	Two (2) working days	<i>Undersecretary/ Assistant Secretary/ Attorney</i> ROG
	1.4. Conduct technical review of the Request and complete staff work, including preparation of Memorandum and draft Letter Decision	None	Twenty-one (21) working days	<i>Attorney/ handling lawyer</i> ROG
	1.5. Review of the draft Memorandum and Letter Decision by the Assistant Secretary and for submission to the Undersecretary	None	Seven (7) working days	<i>Assistant Secretary/ Chief/Director</i> ROG



	1.6. Submit to the Undersecretary the draft Memorandum and draft Letter Decision for his/her review	None	One (1) working day	<i>Administrative Officer</i> ROG
	1.7. Final Review of the draft Memorandum by the Undersecretary. ROG lawyer will reflect the revisions, if any. Then submit the final Memorandum and Letter Decision to the Secretary	None	Ten (10) working days	<i>SOF</i> <i>OSEC</i> <i>Undersecretary/ Assistant Secretary/ Attorney</i> ROG
	1.8. Review and signature by the SOF	None	Three (3) working days	<i>SOF</i> <i>OSEC</i>
	1.9. Forward to the CRMD the signed Letter Decision	None	One (1) working day	<i>Administrative Assistant</i> ROG
	1.10. Send out the Letter Decision to the client	None	One (1) working day	<i>Administrative Officer</i> CRMD
2. Received the Letter/Memorandum Decision	None	None	None	
TOTAL:		None	Fifty (50) Working Days <i>(see note3)</i>	

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



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

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

Office or Division:	Revenue Operations Group (ROG)
Classification:	Complex to Highly Technical
Type of Transaction:	Government to Government
Who may avail:	<ul style="list-style-type: none"> a. Other government agencies, offices, bureaus, commissions, and local government units (BIR, BOC, DFA, and other Trade Related Agencies, etc). b. Other countries with which the Philippines has international relations with (FTA, etc.) c. International Organizations and Fora that the Philippines is a member of or affiliated with.

CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
One (1) formal request via letter, memorandum, or invitation.		Requesting Party		
Client Steps	Agency Action	Fees to be Paid	Processing Time	Personnel Responsible
1. Submit the Request for Review with the required attachments through the Central Records and Management Division (CRMD)	1.1. CRMD initially receives the Request for Review ("Request") and transmits the same to the Office of the Secretary (OSEC)	None	One (1) working day	<i>Administrative Officer</i> CRMD
	1.2. Evaluates the Request and assigns it to ROG	None	Three (3) working days	<i>SOF</i> OSEC
	1.3. Assigns the Request to ROG lawyer	None	Two (2) working days	<i>Undersecretary/ Assistant Secretary</i> ROG
	1.4. Conduct technical review of the Request and complete staff work, including preparation of Memorandum and draft Letter Decision	None	Sixteen (16) working days	<i>Attorney/ Technical Staff/</i> ROG



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

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



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

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

Office or Division:	Revenue Operations Group (ROG)
Classification:	Complex to Highly Technical
Type of Transaction:	G2C - Government to Citizen
Who may avail:	Private citizens and institutions

CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
One (1) Original Formal request via letter, memorandum, or invitation.		Requesting Party		
Client Steps	Agency Action	Fees to be Paid	Processing Time	Personnel Responsible
1. Submit the Request for Review with the required attachments through the Central Records and Management Division (CRMD)	1.1. CRMD initially receives the Request for Review ("Request") and transmits the same to the Office of the Secretary	None	One (1) working day	<i>Administrative Officer</i> CRMD
	1.2. Receives, evaluates the Request and assigns it to ROG	None	Three (3) working days	<i>SOF</i> OSEC
	1.3. Assigns the Request to ROG lawyer/technical staff.	None	Two (2) working days	<i>Undersecretary/ Assistant Secretary/</i> ROG
	1.4. Conduct technical review of the Request and complete staff work, including preparation of Memorandum and draft Letter Decision	None	Sixteen (16) working days	<i>Attorney/ Technical Staff</i> ROG
	1.5. Review of the draft Memorandum and Letter Decision by the Assistant Secretary and for	None	Five (5) working days	<i>Assistant Secretary/ Director/Chief</i> ROG



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

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



Revenue Office

External Services



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

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

Equipment for use in the salvage of vessels

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

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 or Representative, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 3. License Number 4. Name of broker or representative 5. Email address 6. 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 - Requesting party - Professional Regulation Commission - Requesting party - Requesting party - Requesting party
<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</p> <ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Authorization Letter (if authorized representative) 3. Notarized Affidavit of End-Use/Ownership <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. Certification from Philippine Coast Guard (PCG) that the equipment is appropriate for use in the salvage of a vessel and not available locally 	<ul style="list-style-type: none"> - Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping Company - Shipper from country of origin - PCG

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <ol style="list-style-type: none"> 1. One-time registration through RO Kiosk or at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload the documents in support of registration. 	<ol style="list-style-type: none"> 1.1 Assist the applicant in encoding the required entries. 	None	None	Administrative Assistant RO



<ul style="list-style-type: none"> • If First time applicant, start from Client Step A. Registration • If Registered applicant, proceed to Client Step B. <i>Officer of the Day</i> Checklisting 				
	<p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a Send an email notice of approval if correct and complete</p> <p>1.2b Send an email notice of disapproval if incorrect and incomplete</p>	None	None	<i>Administrative Assistant</i> RO
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>	None	None	None	
<p>B. Officer of the Day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1.1 Check the completeness of supporting documents.</p> <p>1.1a Forward the application the respective division for encoding the required entries in the e-TES^{Lite} if complete.</p> <p>1.1b Return application documents to the applicant if incomplete.</p>	None	None	<i>Officer of the Day, Tax Specialist</i> RO
	<p>1.2 Encode the required entries in the e-TES^{Lite} and</p>	None	None	<i>Administrative Assistant</i>



	generate the application number.			CTD
	1.3 Return the application documents to the applicant for submission in CRMD.			
C. Filing				
1. File the application with complete set of documentary requirements at the CRMD.	1.1 Receive the application with complete set of documentary requirements.	None	1 hour	<i>Administrative Officer</i> CRMD
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 Assign the application to respective RO Divisions.			
	2.2 Route the application to CTD.			
	2.3 Assign application to <i>Action Officer</i> .	None	30 minutes	<i>Division Chief</i> CTD
	2.4 Evaluate the application and its supporting documents. 2.4a If application is sufficient , proceed to agency action no. 3.1 2.4b If application has discrepancy(cies) , the <i>Action Officer</i> will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	<i>Action Officer</i> (<i>Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist</i>) CTD
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			



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



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



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

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

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
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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 or Representative, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 3. License Number 4. Name of broker or representative 5. Email address 6. 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 - Requesting party - Professional Regulation Commission - Requesting party - Requesting party - Requesting party
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<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</p> <ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Authorization Letter (if authorized representative) 3. Notarized Affidavit of End-Use/Ownership <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. Certification from Civil Aviation Authority of the Philippines (CAAP) that the equipment is appropriate for use in the salvage of aircraft and not available locally 	<ul style="list-style-type: none"> - Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping Company - Shipper from country of origin - CAAP
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CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <ol style="list-style-type: none"> 1. One-time registration through RO Kiosk or at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload the documents in support of registration. 	<ol style="list-style-type: none"> 1.1 Assist the applicant in encoding the required entries. 	None	None	<i>Administrative Assistant RO</i>



<ul style="list-style-type: none"> • If First time applicant, start from Client Step A. Registration • If Registered applicant, proceed to Client Step B. <i>Officer of the Day</i> Checklisting 				
	<p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a Send an email notice of approval if correct and complete</p> <p>1.2b Send an email notice of disapproval if incorrect and incomplete</p>	None	None	<i>Administrative Assistant</i> RO
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>	None	None	None	
<p>B. Officer of the Day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1.1 Check the completeness of supporting documents.</p> <p>1.1a Forward the application the respective division for encoding the required entries in the e-TES^{Lite} if complete.</p> <p>1.1b Return application documents to the applicant if incomplete.</p>	None	None	<i>Officer of the Day, Tax Specialist</i> RO
	<p>1.2 Encode the required entries in the e-TES^{Lite} and</p>	None	None	<i>Administrative Assistant</i>



	generate the application number.			CTD
	1.3 Return the application documents to the applicant for submission in CRMD.			
C. Filing				
1. File the application with complete set of documentary requirements at the CRMD.	1.1 Receive the application with complete set of documentary requirements.	None	1 hour	<i>Administrative Officer</i> CRMD
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 Assign the application to respective RO Divisions.			
	2.2 Route the application to CTD.			
	2.3 Assign application to <i>Action Officer</i> .	None	30 minutes	<i>Division Chief</i> CTD
	2.4 Evaluate the application and its supporting documents. 2.4a If application is sufficient , proceed to agency action no. 3.1 2.4b If application has discrepancy(cies) , the <i>Action Officer</i> will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	<i>Action Officer</i> (<i>Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist</i>) CTD
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			



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



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



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

Office or Division:	Revenue Office (RO) – Customs and Tariff Division (CTD) Revenue Operations Group (ROG) Central Records and Management Division (CRMD)			
Classification:	Complex			
Type of Transaction:	G2B - Government-to-Business			
Who may avail:	Shipping Lines with approved e-TES ^{Lite} registration			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
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 or Representative, if any 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 3. License Number 4. Name of broker or representative 5. Email address 6. 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 - Requesting party - Professional Regulation Commission - Requesting party - Requesting party - Requesting party 		
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)				
ORIGINAL COPY: 1. Completely filled-out DOF-RO Form No. 91 2. Authorization Letter (if authorized representative) 3. Notarized Affidavit of End-Use/Ownership PHOTOCOPY: 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. Certification from Maritime Industry Authority (MARINA) that repair is not available locally 7. Registration from MARINA		<ul style="list-style-type: none"> - Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping Company - Shipper from country of origin - MARINA - MARINA 		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Registration 1. One-time registration through RO Kiosk or at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload the documents in support of registration.	1.1 Assist the applicant in encoding the required entries.	None	None	<i>Administrative Assistant RO</i>



<ul style="list-style-type: none"> ● If First time applicant, start from Client Step A. Registration ● If Registered applicant, proceed to Client Step B. <i>Officer of the Day</i> Checklisting 				
	<p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a Send an email notice of approval if correct and complete</p> <p>1.2b Send an email notice of disapproval if incorrect and incomplete</p>	None	None	<i>Administrative Assistant</i> RO
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>	None	None	None	
<p>B. Officer of the Day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1.1 Check the completeness of supporting documents.</p> <p>1.1a Forward the application the respective division for encoding the required entries in the e-TES^{Lite} if complete.</p> <p>1.1b Return application documents to the applicant if incomplete.</p>	None	None	<i>Officer of the Day, Tax Specialist</i> RO
	<p>1.2 Encode the required entries in the e-TES^{Lite} and</p>	None	None	<i>Administrative Assistant</i>



	generate the application number.			CTD
	1.3 Return the application documents to the applicant for submission in CRMD.			
C. Filing				
1. File the application with complete set of documentary requirements at the CRMD.	1.1 Receive the application with complete set of documentary requirements.	None	1 hour	<i>Administrative Officer</i> CRMD
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 Assign the application to respective RO Divisions.			
	2.2 Route the application to CTD.			
	2.3 Assign application to <i>Action Officer</i> .	None	30 minutes	<i>Division Chief</i> CTD
	2.4 Evaluate the application and its supporting documents. 2.4a If application is sufficient , proceed to agency action no. 3.1 2.4b If application has discrepancy(cies) , the <i>Action Officer</i> will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	<i>Action Officer</i> (<i>Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist</i>) CTD
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			



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



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



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

Office or Division:	Revenue Office (RO) – Customs and Tariff Division (CTD) Revenue Operations Group (ROG) Central Records and Management Division (CRMD)			
Classification:	Complex			
Type of Transaction:	G2B - Government-to-Business			
Who may avail:	Airline Companies with approved e-TES ^{Lite} registration			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
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 or Representative, if any 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 3. License Number 4. Name of broker or representative 5. Email address 6. 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 - Requesting party - Professional Regulation Commission - Requesting party - Requesting party - Requesting party 		
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)				
ORIGINAL COPY: 1. Completely filled-out DOF-RO Form No. 91 2. Authorization Letter (if authorized representative) 3. Notarized Affidavit of End-Use/Ownership PHOTOCOPY: 4. Import 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"> - Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping Company - Shipper from country of origin - CAAP - CAAP 		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Registration 1. One-time registration through RO Kiosk or at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload the documents in support of registration. ● If First time applicant, start from Client Step A. Registration	1.1 Assist the applicant in encoding the required entries.	None	None	<i>Administrative Assistant</i> RO



<p>• If Registered applicant, proceed to Client Step B. <i>Officer of the Day</i> Checklisting</p>				
	<p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a Send an email notice of approval if correct and complete</p> <p>1.2b Send an email notice of disapproval if incorrect and incomplete</p>	None	None	<p><i>Administrative Assistant</i> RO</p>
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>	None	None	None	
<p>B. Officer of the Day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1.1 Check the completeness of supporting documents.</p> <p>1.1a Forward the application the respective division for encoding the required entries in the e-TES^{Lite} if complete.</p> <p>1.1b Return application documents to the applicant if incomplete.</p>	None	None	<p><i>Officer of the Day,</i> Tax Specialist RO</p>
	<p>1.2 Encode the required entries in the e-TES^{Lite} and generate the application number.</p>	None	None	<p><i>Administrative Assistant</i> CTD</p>



	1.3 Return the application documents to the applicant for submission in CRMD.			
C. Filing				
1. File the application with complete set of documentary requirements at the CRMD.	1.1 Receive the application with complete set of documentary requirements.	None	1 hour	<i>Administrative Officer CRMD</i>
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 Assign the application to respective RO Divisions.			
	2.2 Route the application to CTD.			
	2.3 Assign application to <i>Action Officer</i> .	None	30 minutes	<i>Division Chief Customs and Tariff Division</i>
	2.4 Evaluate the application and its supporting documents. 2.4a If application is sufficient , proceed to agency action no. 3.1 2.4b If application has discrepancy(cies) , the <i>Action Officer</i> will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist) CTD</i>
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Division Chief CTD</i>



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



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



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

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

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<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 or Representative, if any</p> <ol style="list-style-type: none"> Tax Identification Number (for broker only) Valid Government-issued ID (for representative only) License Number Name of broker or representative 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 - Requesting party - Professional Regulation Commission - Requesting party - Requesting party - Requesting party
<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</p> <ol style="list-style-type: none"> Completely filled-out DOF-RO Form No. 91 Authorization Letter (if authorized representative) Notarized Affidavit of End-Use/Ownership <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> Import Bill of Lading/AWB Commercial Invoice (Packing List, if applicable) Contract/Agreement (for repair/processing/reconditioning) Clearance from regulatory agency (if applicable) Export Bill of Lading/AWB (if applicable) Export Invoice/Packing List (if applicable) Export Declaration (if applicable) 	<ul style="list-style-type: none"> - Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping Company - Shipper from country of origin - Requesting party/Applicant - Appropriate Regulatory Agency - Shipping Company - Requesting party/Applicant - Bureau of Customs (BOC)

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <ol style="list-style-type: none"> One-time registration through RO Kiosk or at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload 	<ol style="list-style-type: none"> 1.1 Assist the applicant in encoding the required entries. 	None	None	<i>Administrative Assistant RO</i>



<p>the documents in support of registration.</p> <ul style="list-style-type: none"> • If First time applicant, start from Client Step A. Registration • If Registered applicant, proceed to Client Step B. <i>Officer of the Day</i> Checklisting 				
	<p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a Send an email notice of approval if correct and complete</p> <p>1.2b Send an email notice of disapproval if incorrect and incomplete</p>	None	None	<p><i>Administrative Assistant</i> RO</p>
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>	None	None	None	
<p>B. Officer of the Day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1.1 Check the completeness of supporting documents.</p> <p>1.1a Forward the application the respective division for encoding the required entries in the e-TESt if complete.</p> <p>1.1b Return application documents to the applicant if incomplete.</p>	None	None	<p><i>Officer of the Day, Tax Specialist</i> RO</p>



	1.2 Encode the required entries in the e-TESS ^{Lite} and generate the application number.	None	None	<i>Administrative Assistant</i> CTD
	1.3 Return the application documents to the applicant for submission in CRMD.			
C. Filing				
1. File the application with complete set of documentary requirements at the CRMD.	1.1 Receive the application with complete set of documentary requirements.	None	1 hour	<i>Administrative Officer</i> CRMD
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 Assign the application to respective RO Divisions.			
	2.2 Route the application to CTD.			
	2.3 Assign application to <i>Action Officer</i> .	None	30 minutes	<i>Division Chief</i> CTD
	2.4 Evaluate the application and its supporting documents. 2.4a If application is sufficient , proceed to agency action no. 3.1 2.4b If application has discrepancy(cies) , the <i>Action Officer</i> will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	<i>Action Officer</i> (<i>Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist</i>) CTD
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			



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



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



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

Medals, badges, cups, and other small goods bestowed as trophies or prizes

Office or Division:	Revenue Office (RO) – Customs and Tariff Division (CTD) Revenue Operations Group (ROG) Central Records and Management Division (CRMD)			
Classification:	Complex			
Type of Transaction:	G2G- Government-to-Government G2B - Government-to-Business G2C - Government-to-Citizen			
Who may avail:	Public who are qualified to apply for exemption with approved e-TES ^{Lite} registration			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
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 or Representative, if any 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 3. License Number 4. Name of broker or representative 5. Email address 6. 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 - Requesting party - Professional Regulation Commission - Requesting party - Requesting party - Requesting party 		
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)				
ORIGINAL COPY: 1. Completely filled-out DOF-RO Form No. 91 2. Authorization Letter (if authorized representative) 3. Notarized Affidavit of End-Use/Ownership PHOTOCOPY: 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. Documents showing that goods were bestowed as trophies or prizes, or received or accepted as honorary distinction		<ul style="list-style-type: none"> - Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping Company - Shipper from country of origin - Requesting party/Applicant 		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Registration 1. One-time registration through RO Kiosk or at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload the documents in support of registration.	1.1 Assist the applicant in encoding the required entries.	None	None	<i>Administrative Assistant RO</i>



<ul style="list-style-type: none"> • If First time applicant, start from Client Step A. Registration • If Registered applicant, proceed to Client Step B. <i>Officer of the Day</i> Checklisting 				
	<p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a Send an email notice of approval if correct and complete</p> <p>1.2b Send an email notice of disapproval if incorrect and incomplete</p>	None	None	<i>Administrative Assistant</i> RO
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>	None	None	None	
<p>B. Officer of the Day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1.1 Check the completeness of supporting documents.</p> <p>1.1a Forward the application the respective division for encoding the required entries in the e-^{Lite}TES if complete.</p> <p>1.1b Return application documents to the applicant if incomplete.</p>	None	None	<i>Officer of the Day, Tax Specialist</i> RO
	<p>1.2 Encode the required entries in the e-^{Lite}TES and</p>	None	None	<i>Administrative Assistant</i>



	generate the application number.			CTD
	1.3 Return the application documents to the applicant for submission in CRMD.			
C. Filing				
1. File the application with complete set of documentary requirements at the CRMD.	1.1 Receive the application with complete set of documentary requirements.	None	1 hour	<i>Administrative Officer</i> CRMD
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 Assign the application to respective RO Divisions.			
	2.2 Route the application to CTD.			
	2.3 Assign application to <i>Action Officer</i> .	None	30 minutes	<i>Division Chief</i> CTD
	2.4 Evaluate the application and its supporting documents. 2.4a If application is sufficient , proceed to agency action no. 3.1 2.4b If application has discrepancy(cies) , the <i>Action Officer</i> will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	<i>Action Officer</i> (<i>Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist</i>) CTD
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			



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



	<p>4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release.</p> <p>4.3 Release/deliver the approved TEI / Non-TEI / formal letter of compliance through the following:</p> <p>4.3a Deliver to the Bureau of Customs (BOC) if releasing TEI / Non-TEI</p> <p>4.3b Deliver it to the consignee's postal mail If releasing the formal letter for compliance</p> <p>4.4 A system-generated email notice will be sent to the applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance.</p>	None	8 hours 12 minutes	<i>Administrative Officer</i> CRMD
5. Receive an email notification confirming that the result of the application has been released/delivered.	None	None	None	
TOTAL:		None	4 working days 3 hours and 42 minutes	



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

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

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 or Representative, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 3. License Number 4. Name of broker or representative 5. Email address 6. 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 - Requesting party - Professional Regulation Commission - Requesting party - Requesting party - Requesting party
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<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</p> <ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Authorization Letter (if authorized representative) 3. Notarized Affidavit of End-Use/Ownership <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. Certificate of Venue and Date 7. Authorization from Exhibitor (if consigned to broker/ forwarder) 8. Clearance from regulatory agency (if applicable) 9. Liquidation Report and Cancellation of Bond (if applicable) 	<ul style="list-style-type: none"> - Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping Company - Shipper from country of origin - Venue Owner/Management - Exhibitor - Appropriate Regulatory Agency - Requesting party/Applicant
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CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
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<p>A. Registration</p> <ol style="list-style-type: none"> 1. One-time registration through RO Kiosk or at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload the documents in support of registration. 	<ol style="list-style-type: none"> 1.1 Assist the applicant in encoding the required entries. 	None	None	<i>Administrative Assistant</i> RO
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<ul style="list-style-type: none"> ● If First time applicant, start from Client Step A. Registration ● If Registered applicant, proceed to Client Step B. <i>Officer of the Day</i> Checklisting 				
	<p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a Send an email notice of approval if correct and complete</p> <p>1.2b Send an email notice of disapproval if incorrect and incomplete</p>	None	None	<i>Administrative Assistant</i> RO
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>	None	None	None	
<p>B. Officer of the Day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1.1 Check the completeness of supporting documents.</p> <p>1.1a Forward the application the respective division for encoding the required entries in the e-TES^{Lit} if complete.</p> <p>1.1b Return application documents to the applicant if incomplete.</p>	None	None	<i>Officer of the Day, Tax Specialist</i> RO



	1.2 Encode the required entries in the e-TESS ^{Lite} and generate the application number.	None	None	<i>Administrative Assistant</i> CTD
	1.3 Return the application documents to the applicant for submission in CRMD.			
C. Filing				
1. File the application with complete set of documentary requirements at the CRMD.	1.1 Receive the application with complete set of documentary requirements.	None	1 hour	<i>Administrative Officer</i> CRMD
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 Assign the application to respective RO Divisions.			
	2.2 Route the application to CTD.			
	2.3 Assign application to <i>Action Officer</i> .	None	30 minutes	<i>Division Chief</i> CTD
	2.4 Evaluate the application and its supporting documents. 2.4a If application is sufficient , proceed to agency action no. 3.1 2.4b If application has discrepancy(cies) , the <i>Action Officer</i> will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	<i>Action Officer</i> (<i>Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist</i>) CTD
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			



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



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



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

Office or Division:	Revenue Office (RO) – Customs and Tariff Division (CTD) Revenue Operations Group (ROG) Central Records and Management Division (CRMD)			
Classification:	Complex			
Type of Transaction:	G2G- Government-to-Government G2B - Government-to-Business			
Who may avail:	Public who are qualified to apply for exemption with approved e-TES ^{Lite} registration			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
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 or Representative, if any 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 3. License Number 4. Name of broker or representative 5. Email address 6. 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 - Requesting party - Professional Regulation Commission - Requesting party - Requesting party - Requesting party 		
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)				
ORIGINAL COPY: 1. Completely filled-out DOF-RO Form No. 91 2. Authorization Letter (if authorized representative) 3. Notarized Affidavit of End-Use/Ownership PHOTOCOPY: 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List/Brochure, if applicable) 6. Certificate of Venue and Date 7. Authorization from Exhibitor (if consigned to broker/ forwarder) 8. Movie and Television Review and Classification Board (MTRCB) Permit (if applicable) 9. Liquidation Report and Cancellation of Bond (if applicable)		<ul style="list-style-type: none"> - Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping Company - Shipper from country of origin - Venue Owner/Management - Exhibitor - MTRCB - Requesting party/Applicant 		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Registration 1. One-time registration through RO Kiosk or at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload	1.1 Assist the applicant in encoding the required entries.	None	None	<i>Administrative Assistant</i> RO



<p>the documents in support of registration.</p> <ul style="list-style-type: none"> • If First time applicant, start from Client Step A. Registration • If Registered applicant, proceed to Client Step B. <i>Officer of the Day</i> Checklisting 				
	<p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a Send an email notice of approval if correct and complete</p> <p>1.2b Send an email notice of disapproval if incorrect and incomplete</p>	None	None	<p><i>Administrative Assistant</i> RO</p>
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>	None	None	None	
<p>B. Officer of the Day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1.1 Check the completeness of supporting documents.</p> <p>1.1a Forward the application the respective division for encoding the required entries in the e-TESt if complete.</p> <p>1.1b Return application documents to the applicant if incomplete.</p>	None	None	<p><i>Officer of the Day,</i> Tax Specialist RO</p>



	1.2 Encode the required entries in the e-TESS ^{Lite} and generate the application number.	None	None	<i>Administrative Assistant</i> CTD
	1.3 Return the application documents to the applicant for submission in CRMD.			
C. Filing				
1. File the application with complete set of documentary requirements at the CRMD.	1.1 Receive the application with complete set of documentary requirements.	None	1 hour	<i>Administrative Officer</i> CRMD
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 Assign the application to respective RO Divisions.			
	2.2 Route the application to CTD.			
	2.3 Assign application to <i>Action Officer</i> .	None	30 minutes	<i>Division Chief</i> CTD
	2.4 Evaluate the application and its supporting documents. 2.4a If application is sufficient , proceed to agency action no. 3.1 2.4b If application has discrepancy(cies) , the <i>Action Officer</i> will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	<i>Action Officer</i> (<i>Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist</i>) CTD
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			



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



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



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

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

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
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 or Representative, if any 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 3. License Number 4. Name of broker or representative 5. Email address 6. 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 - Requesting party - Professional Regulation Commission - Requesting party - Requesting party - Requesting party

APPLICATION (TO BE SUBMITTED IN TWO (2) SETS) ORIGINAL COPY: 1. Completely filled-out DOF-RO Form No. 91 2. Authorization Letter (if authorized representative) 3. Notarized Affidavit of End-Use/Ownership PHOTOCOPY: 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. Certificate of Venue and Date 7. Liquidation Report and Cancellation of Bond (if applicable)	<ul style="list-style-type: none"> - Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping Company - Shipper from country of origin - Venue Owner/Management - Requesting party/Applicant
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CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Registration 1. One-time registration through RO Kiosk or at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload the documents in support of registration.	1.1 Assist the applicant in encoding the required entries.	None	None	<i>Administrative Assistant RO</i>



<ul style="list-style-type: none"> • If First time applicant, start from Client Step A. Registration • If Registered applicant, proceed to Client Step B. <i>Officer of the Day</i> Checklisting 				
	<p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a Send an email notice of approval if correct and complete</p> <p>1.2b Send an email notice of disapproval if incorrect and incomplete</p>	None	None	<i>Administrative Assistant</i> RO
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>	None	None	None	
<p>B. Officer of the Day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1.1 Check the completeness of supporting documents.</p> <p>1.1a Forward the application the respective division for encoding the required entries in the e-TES^{Lite} if complete.</p> <p>1.1b Return application documents to the applicant if incomplete.</p>	None	None	<i>Officer of the Day, Tax Specialist</i> RO
	<p>1.2 Encode the required entries in the e-TES^{Lite} and</p>	None	None	<i>Administrative Assistant</i>



	generate the application number.			CTD
	1.3 Return the application documents to the applicant for submission in CRMD.			
C. Filing				
1. File the application with complete set of documentary requirements at the CRMD.	1.1 Receive the application with complete set of documentary requirements.	None	1 hour	<i>Administrative Officer CRMD</i>
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 Assign the application to respective RO Divisions.			
	2.2 Route the application to CTD.			
	2.3 Assign application to <i>Action Officer</i> .	None	30 minutes	<i>Division Chief CTD</i>
	2.4 Evaluate the application and its supporting documents. 2.4a If application is sufficient , proceed to agency action no. 3.1 2.4b If application has discrepancy(cies) , the <i>Action Officer</i> will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist) CTD</i>
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			



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



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



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

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

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<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 or Representative, if any</p> <ol style="list-style-type: none"> Tax Identification Number (for broker only) Valid Government-issued ID (for representative only) License Number Name of broker or representative 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 <ul style="list-style-type: none"> - Bureau of Internal Revenue - Requesting party - Professional Regulation Commission - Requesting party - Requesting party - Requesting party
<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</p> <ol style="list-style-type: none"> Completely filled-out DOF-RO Form No. 91 Authorization Letter (if authorized representative) Notarized Affidavit of End-Use/Ownership <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> Import Bill of Lading/AWB Commercial Invoice (Packing List, if applicable) Certificate of Identification/Inspection and Loading 	<ul style="list-style-type: none"> - Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template <ul style="list-style-type: none"> - Shipping Company - Shipper from country of origin - BOC

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <p>1. One-time registration through RO Kiosk or at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload the documents in support of registration.</p> <p>● If First time applicant, start from Client Step A. Registration</p>	<p>1.1 Assist the applicant in encoding the required entries.</p>	None	None	<i>Administrative Assistant RO</i>



<p>● If Registered applicant, proceed to Client Step B. <i>Officer of the Day</i> Checklisting</p>				
	<p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a Send an email notice of approval if correct and complete</p> <p>1.2b Send an email notice of disapproval if incorrect and incomplete</p>	None	None	<i>Administrative Assistant</i> RO
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>	None	None	None	
<p>B. Officer of the Day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1.1 Check the completeness of supporting documents.</p> <p>1.1a Forward the application the respective division for encoding the required entries in the e-<small>TES^{Lite}</small> if complete.</p> <p>1.1b Return application documents to the applicant if incomplete.</p>	None	None	<i>Officer of the Day,</i> Tax Specialist RO
	<p>1.2 Encode the required entries in the e-<small>TES^{Lite}</small> and generate the application number.</p>	None	None	<i>Administrative Assistant</i> CTD



	1.3 Return the application documents to the applicant for submission in CRMD.			
C. Filing				
1. File the application with complete set of documentary requirements at the CRMD.	1.1 Receive the application with complete set of documentary requirements.	None	1 hour	<i>Administrative Officer CRMD</i>
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 Assign the application to respective RO Divisions.			
	2.2 Route the application to CTD.			
	2.3 Assign application to <i>Action Officer</i> .	None	30 minutes	<i>Division Chief CTD</i>
	2.4 Evaluate the application and its supporting documents. 2.4a If application is sufficient , proceed to agency action no. 3.1 2.4b If application has discrepancy(cies) , the <i>Action Officer</i> will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist) CTD</i>
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Division Chief CTD</i>



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



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



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

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

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
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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 or Representative, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 3. License Number 4. Name of broker or representative 5. Email address 6. 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 - Requesting party - Professional Regulation Commission - Requesting party - Requesting party - Requesting party
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<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</p> <ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Authorization Letter (if authorized representative) 3. Notarized Affidavit of End-Use/Ownership <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. Liquidation Report and Cancellation of Bond (if applicable) 	<ul style="list-style-type: none"> - Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping Company - Shipper from country of origin - Requesting party/Applicant
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CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
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<p>A. Registration</p> <ol style="list-style-type: none"> 1. One-time registration through RO Kiosk or at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload the documents in support of registration. 	<ol style="list-style-type: none"> 1.1 Assist the applicant in encoding the required entries. 	None	None	<i>Administrative Assistant</i> RO
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<ul style="list-style-type: none"> • If First time applicant, start from Client Step A. Registration • If Registered applicant, proceed to Client Step B. <i>Officer of the Day</i> Checklisting 				
	<p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a Send an email notice of approval if correct and complete</p> <p>1.2b Send an email notice of disapproval if incorrect and incomplete</p>	None	None	<i>Administrative Assistant</i> RO
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>	None	None	None	
<p>B. Officer of the Day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1.1 Check the completeness of supporting documents.</p> <p>1.1a Forward the application the respective division for encoding the required entries in the e-TES^{Lite} if complete.</p> <p>1.1b Return application documents to the applicant if incomplete.</p>	None	None	<i>Officer of the Day, Tax Specialist</i> RO
	<p>1.2 Encode the required entries in the e-TES^{Lite} and</p>	None	None	<i>Administrative Assistant</i>



	generate the application number.			CTD
	1.3 Return the application documents to the applicant for submission in CRMD.			
C. Filing				
1. File the application with complete set of documentary requirements at the CRMD.	1.1 Receive the application with complete set of documentary requirements.	None	1 hour	<i>Administrative Officer</i> CRMD
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 Assign the application to respective RO Divisions.			
	2.2 Route the application to CTD.			
	2.3 Assign application to <i>Action Officer</i> .	None	30 minutes	<i>Division Chief</i> CTD
	2.4 Evaluate the application and its supporting documents. 2.4a If application is sufficient , proceed to agency action no. 3.1 2.4b If application has discrepancy(cies) , the <i>Action Officer</i> will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	<i>Action Officer</i> (<i>Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist</i>) CTD
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			



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



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



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

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

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"> 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 or Representative, if any</p> <ol style="list-style-type: none"> Tax Identification Number (for broker only) Valid Government-issued ID (for representative only) License Number Name of broker or representative 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 - Requesting party - Professional Regulation Commission - Requesting party - Requesting party - Requesting party
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<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</p> <ol style="list-style-type: none"> Completely filled-out DOF-RO Form No. 91 Authorization Letter (if authorized representative) Notarized Affidavit of End-Use/Ownership <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> Import Bill of Lading/AWB Commercial Invoice (Packing List, if applicable) Inventory Report of the Customs Examiner from BOC Certification/Report from MARINA Marine Protest from MARINA 	<ul style="list-style-type: none"> - Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping Company - Shipper from country of origin - BOC - MARINA - MARINA
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CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <p>1. One-time registration through RO Kiosk or at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload the documents in support of registration.</p>	<p>1.1 Assist the applicant in encoding the required entries.</p>	None	None	<p><i>Administrative Assistant</i> RO</p>



<ul style="list-style-type: none"> ● If First time applicant, start from Client Step A. Registration ● If Registered applicant, proceed to Client Step B. <i>Officer of the Day</i> Checklisting 				
	<p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a Send an email notice of approval if correct and complete</p> <p>1.2b Send an email notice of disapproval if incorrect and incomplete</p>	None	None	<i>Administrative Assistant</i> RO
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>	None	None	None	
<p>B. Officer of the Day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1.1 Check the completeness of supporting documents.</p> <p>1.1a Forward the application the respective division for encoding the required entries in the e-TES^{Lite} if complete.</p> <p>1.1b Return application documents to the applicant if incomplete.</p>	None	None	<i>Officer of the Day, Tax Specialist</i> RO
	<p>1.2 Encode the required entries in the e-TES^{Lite} and</p>	None	None	<i>Administrative Assistant</i>



	generate the application number.			CTD
	1.3 Return the application documents to the applicant for submission in CRMD.			
C. Filing				
1. File the application with complete set of documentary requirements at the CRMD.	1.1 Receive the application with complete set of documentary requirements.	None	1 hour	<i>Administrative Officer</i> CRMD
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 Assign the application to respective RO Divisions.			
	2.2 Route the application to CTD.			
	2.3 Assign application to <i>Action Officer</i> .	None	30 minutes	<i>Division Chief</i> CTD
	2.4 Evaluate the application and its supporting documents. 2.4a If application is sufficient , proceed to agency action no. 3.1 2.4b If application has discrepancy(cies) , the <i>Action Officer</i> will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	<i>Action Officer</i> (<i>Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist</i>) CTD
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			



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



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



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

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

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
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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 or Representative, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 3. License Number 4. Name of broker or representative 5. Email address 6. 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 - Requesting party - Professional Regulation Commission - Requesting party - Requesting party - Requesting party
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<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</p> <ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Authorization Letter (if authorized representative) 3. Notarized Affidavit of End-Use/Ownership 4. Department of Finance (DOF) – Prior Approval <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> 5. Import Bill of Lading/AWB 6. Commercial Invoice (Packing List, if applicable) 7. Certification from Department of Health (DOH) (if medicine) 	<ul style="list-style-type: none"> - Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - DOF – Revenue Office (RO) - Shipping Company - Shipper from country of origin - DOH
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CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
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<p>A. Registration</p> <ol style="list-style-type: none"> 1. One-time registration through RO Kiosk or at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload the documents in support of registration. 	<ol style="list-style-type: none"> 1.1 Assist the applicant in encoding the required entries. 	<p>None</p>	<p>None</p>	<p><i>Administrative Assistant RO</i></p>
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<ul style="list-style-type: none"> • If First time applicant, start from Client Step A. Registration • If Registered applicant, proceed to Client Step B. <i>Officer of the Day</i> Checklisting 				
	<p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a Send an email notice of approval if correct and complete</p> <p>1.2b Send an email notice of disapproval if incorrect and incomplete</p>	None	None	<i>Administrative Assistant</i> RO
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>	None	None	None	
<p>B. Officer of the Day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1.1 Check the completeness of supporting documents.</p> <p>1.1a Forward the application the respective division for encoding the required entries in the e-TES^{Lite} if complete.</p> <p>1.1b Return application documents to the applicant if incomplete.</p>	None	None	<i>Officer of the Day, Tax Specialist</i> RO
	<p>1.2 Encode the required entries in the e-TES^{Lite} and</p>	None	None	<i>Administrative Assistant</i>



	generate the application number.			CTD
	1.3 Return the application documents to the applicant for submission in CRMD.			
C. Filing				
1. File the application with complete set of documentary requirements at the CRMD.	1.1 Receive the application with complete set of documentary requirements.	None	1 hour	<i>Administrative Officer</i> CRMD
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 Assign the application to respective RO Divisions.			
	2.2 Route the application to CTD.			
	2.3 Assign application to <i>Action Officer</i> .	None	30 minutes	<i>Division Chief</i> CTD
	2.4 Evaluate the application and its supporting documents. 2.4a If application is sufficient , proceed to agency action no. 3.1 2.4b If application has discrepancy(cies) , the <i>Action Officer</i> will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	<i>Action Officer</i> (<i>Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist</i>) CTD
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			



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



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



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

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

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
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<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 or Representative, if any</p> <ol style="list-style-type: none"> Tax Identification Number (for broker only) Valid Government-issued ID (for representative only) License Number Name of broker or representative 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 - Requesting party - Professional Regulation Commission - Requesting party - Requesting party - Requesting party
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<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</p> <ol style="list-style-type: none"> Completely filled-out DOF-RO Form No. 91 Authorization Letter (if authorized representative) Notarized Affidavit of End-Use/Ownership Department of Finance (DOF) – Prior Approval <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> Import Bill of Lading/AWB Commercial Invoice (Packing List, if applicable) Certification from DOH (if medicine) or Clearance from Appropriate Government Agency (if other than medicine) Certificate of Venue and Date Report and Cancellation of Bond (if applicable) 	<ul style="list-style-type: none"> - Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - DOF – RO - Shipping Company - Shipper from country of origin - DOH/Appropriate Government Agency - Venue Owner/Management - Requesting party/Applicant
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CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <ol style="list-style-type: none"> One-time registration through RO Kiosk or at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload 	<p>1.1 Assist the applicant in encoding the required entries.</p>	None	None	<i>Administrative Assistant</i> RO



<p>the documents in support of registration.</p> <ul style="list-style-type: none"> • If First time applicant, start from Client Step A. Registration • If Registered applicant, proceed to Client Step B. <i>Officer of the Day</i> Checklisting 				
	<p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a Send an email notice of approval if correct and complete</p> <p>1.2b Send an email notice of disapproval if incorrect and incomplete</p>	None	None	<p><i>Administrative Assistant</i> RO</p>
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>	None	None	None	
<p>B. Officer of the Day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1.1 Check the completeness of supporting documents.</p> <p>1.1a Forward the application the respective division for encoding the required entries in the e-^{TES}_{Lit} if complete.</p> <p>1.1b Return application documents to the applicant if incomplete.</p>	None	None	<p><i>Officer of the Day,</i> Tax Specialist RO</p>



	1.2 Encode the required entries in the e-TESS ^{Lite} and generate the application number.	None	None	<i>Administrative Assistant</i> CTD
	1.3 Return the application documents to the applicant for submission in CRMD.			
C. Filing				
1. File the application with complete set of documentary requirements at the CRMD.	1.1 Receive the application with complete set of documentary requirements.	None	1 hour	<i>Administrative Officer</i> CRMD
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 Assign the application to respective RO Divisions.			
	2.2 Route the application to CTD.			
	2.3 Assign application to <i>Action Officer</i> .	None	30 minutes	<i>Division Chief</i> CTD
	2.4 Evaluate the application and its supporting documents. 2.4a If application is sufficient , proceed to agency action no. 3.1 2.4b If application has discrepancy(cies) , the <i>Action Officer</i> will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	<i>Action Officer</i> (<i>Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist</i>) CTD
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			



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



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



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

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

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
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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 or Representative, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 3. License Number 4. Name of broker or representative 5. Email address 6. 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 - Requesting party - Professional Regulation Commission - Requesting party - Requesting party - Requesting party
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<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</p> <ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Authorization Letter (if authorized representative) 3. Notarized Affidavit of End-Use/Ownership <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> 4. Import 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. Proof of Payment on Original Importation (if applicable) 10. Certificate of Identification/Inspection/Loading 11. Certification from foreign principal/buyer as to reason of rejection (if rejected goods) 12. Foreign Government Certificate of Rejection 13. Certification from Philippine National Museum (if artworks/antiques) 14. Clearance from Regulatory Agency (if applicable) 	<ul style="list-style-type: none"> - Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping Company - Shipper from country of origin - Shipping Company - Requesting party/Applicant - BOC - BOC - BOC - Foreign Buyer/Shipper from country of origin - USFDA or Other Foreign Regulating Body - Philippine National Museum - Appropriate Regulatory Agency
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CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <ol style="list-style-type: none"> 1. One-time registration through RO Kiosk or at 		None	None	<i>Administrative Assistant</i> RO



<p>DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload the documents in support of registration.</p> <ul style="list-style-type: none"> ● If First time applicant, start from Client Step A. Registration ● If Registered applicant, proceed to Client Step B. <i>Officer of the Day</i> Checklisting 	<p>1.1 Assist the applicant in encoding the required entries.</p>			
	<p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a Send an email notice of approval if correct and complete</p> <p>1.2b Send an email notice of disapproval if incorrect and incomplete</p>	None	None	<i>Administrative Assistant</i> RO
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>	None	None	None	
<p>B. Officer of the Day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1.1 Check the completeness of supporting documents.</p> <p>1.1a Forward the application the respective division for encoding the</p>	None	None	<i>Officer of the Day, Tax Specialist</i> RO



	<p>required entries in the e- TES^{Lit} if complete.</p> <p>1.1b Return application documents to the applicant if incomplete.</p>			
	1.2 Encode the required entries in the e- ^{Lite} and generate the application number.	None	None	<i>Administrative Assistant CTD</i>
	1.3 Return the application documents to the applicant for submission in CRMD.			
C. Filing				
1. File the application with complete set of documentary requirements at the CRMD.	1.1 Receive the application with complete set of documentary requirements.	None	1 hour	<i>Administrative Officer CRMD</i>
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 Assign the application to respective RO Divisions.			
	2.2 Route the application to CTD.			
	2.3 Assign application to <i>Action Officer</i> .	None	30 minutes	<i>Division Chief CTD</i>
	<p>2.4 Evaluate the application and its supporting documents.</p> <p>2.4a If application is sufficient, proceed to agency action no. 3.1</p> <p>2.4b If application has discrepancy(cies), the <i>Action Officer</i> will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.</p>	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist) CTD</i>



3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Division Chief</i> CTD
	3.3 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Director III</i> RO
	3.4 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Director IV</i> RO
	3.5 Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	<i>Assistant Secretary</i> <i>or</i> <i>Undersecretary</i> ROG
	3.6 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	<i>Administrative Assistant</i> ROG
4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release. 4.3 Release/deliver the approved TEI / Non-TEI / formal letter of compliance through the following: 4.3a Deliver to the Bureau of Customs (BOC) if releasing TEI / Non-TEI	None	8 hours 12 minutes	<i>Administrative Officer</i> CRMD



	<p>4.3b Deliver it to the consignee's postal mail If releasing the formal letter for compliance</p> <p>4.4 A system-generated email notice will be sent to the applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance.</p>			
5. Receive an email notification confirming that the result of the application has been released/delivered.	None	None	None	
TOTAL:		None	4 working days 3 hours and 42 minutes	



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

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

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 or Representative, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 3. License Number 4. Name of broker or representative 5. Email address 6. 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 - Requesting party - Professional Regulation Commission - Requesting party - Requesting party - Requesting party
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<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</p> <ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Authorization Letter (if authorized representative) 3. Notarized Affidavit of End-Use/Ownership <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> 4. Import 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 (MGB) as to purpose of importation 7. Certificate of Non-Local Availability from DENR 	<ul style="list-style-type: none"> - Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping Company - Shipper from country of origin - DENR - DENR
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CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <ol style="list-style-type: none"> 1. One-time registration through RO Kiosk or at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload the documents in support of registration. 	<ol style="list-style-type: none"> 1.1 Assist the applicant in encoding the required entries. 	None	None	<i>Administrative Assistant</i> RO



<ul style="list-style-type: none"> ● If First time applicant, start from Client Step A. Registration ● If Registered applicant, proceed to Client Step B. <i>Officer of the Day</i> Checklisting 				
	<p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a Send an email notice of approval if correct and complete</p> <p>1.2b Send an email notice of disapproval if incorrect and incomplete</p>	None	None	<i>Administrative Assistant</i> RO
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>	None	None	None	
<p>B. Officer of the Day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1.1 Check the completeness of supporting documents.</p> <p>1.1a Forward the application the respective division for encoding the required entries in the e-TES^{Lite} if complete.</p> <p>1.1b Return application documents to the applicant if incomplete.</p>	None	None	<i>Officer of the Day, Tax Specialist</i> RO
	<p>1.2 Encode the required entries in the e-TES^{Lite} and</p>	None	None	<i>Administrative Assistant</i>



	generate the application number.			CTD
	1.3 Return the application documents to the applicant for submission in CRMD.			
C. Filing				
1. File the application with complete set of documentary requirements at the CRMD.	1.1 Receive the application with complete set of documentary requirements.	None	1 hour	<i>Administrative Officer</i> CRMD
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 Assign the application to respective RO Divisions.			
	2.2 Route the application to CTD.			
	2.3 Assign application to <i>Action Officer</i> .	None	30 minutes	<i>Division Chief</i> CTD
	2.4 Evaluate the application and its supporting documents. 2.4a If application is sufficient , proceed to agency action no. 3.1 2.4b If application has discrepancy(cies) , the <i>Action Officer</i> will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	<i>Action Officer</i> (<i>Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist</i>) CTD
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			



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



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



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

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

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
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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 or Representative, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 3. License Number 4. Name of broker or representative 5. Email address 6. 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 - Requesting party - Professional Regulation Commission - Requesting party - Requesting party - Requesting party
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<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</p> <ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Authorization Letter (if authorized representative) 3. Notarized Affidavit of End-Use/Ownership <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. Certificate from Department of Agriculture (DA) or Department of Trade and Industry (DTI) 	<ul style="list-style-type: none"> - Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template <ul style="list-style-type: none"> - Shipping Company - Shipper from country of origin - DA/DTI
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CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
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<p>A. Registration</p> <p>1. One-time registration through RO Kiosk or at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload the documents in support of registration.</p>	<p>1.1 Assist the applicant in encoding the required entries.</p>	None	None	<i>Administrative Assistant</i> RO
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<ul style="list-style-type: none"> • If First time applicant, start from Client Step A. Registration • If Registered applicant, proceed to Client Step B. <i>Officer of the Day</i> Checklisting 				
	<p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a Send an email notice of approval if correct and complete</p> <p>1.2b Send an email notice of disapproval if incorrect and incomplete</p>	None	None	<i>Administrative Assistant</i> RO
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>	None	None	None	
<p>B. Officer of the Day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1.1 Check the completeness of supporting documents.</p> <p>1.1a Forward the application the respective division for encoding the required entries in the e-TES^{Lite} if complete.</p> <p>1.1b Return application documents to the applicant if incomplete.</p>	None	None	<i>Officer of the Day, Tax Specialist</i> RO
	<p>1.2 Encode the required entries in the e-TES^{Lite} and</p>	None	None	<i>Administrative Assistant</i>



	generate the application number.			CTD
	1.3 Return the application documents to the applicant for submission in CRMD.			
C. Filing				
1. File the application with complete set of documentary requirements at the CRMD.	1.1 Receive the application with complete set of documentary requirements.	None	1 hour	<i>Administrative Officer</i> CRMD
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 Assign the application to respective RO Divisions.			
	2.2 Route the application to CTD.			
	2.3 Assign application to <i>Action Officer</i> .	None	30 minutes	<i>Division Chief</i> CTD
	2.4 Evaluate the application and its supporting documents. 2.4a If application is sufficient , proceed to agency action no. 3.1 2.4b If application has discrepancy(cies) , the <i>Action Officer</i> will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	<i>Action Officer</i> (<i>Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist</i>) CTD
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			



	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Division Chief</i> CTD
	3.3 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Director III</i> RO
	3.4 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Director IV</i> RO
	3.5 Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	<i>Assistant Secretary</i> <i>Undersecretary</i> ROG
	3.6 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	<i>Administrative Assistant</i> ROG
4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release. 4.4 A system-generated email notice will be sent to the applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance. 4.4 Release/deliver the approved TEI / Non-TEI / formal letter of compliance through the following: 4.4a Deliver to the Bureau of Customs (BOC) if releasing TEI / Non-TEI	None	8 hours 12 minutes	<i>Administrative Officer</i> CRMD



	4.4b Deliver it to the consignee's postal mail If releasing the formal letter for compliance			
5. Receive an email notification confirming that the result of the application has been released/delivered.	None	None	None	
TOTAL:		None	4 working days 3 hours and 42 minutes	



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

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

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
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 or Representative, if any 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 3. License Number 4. Name of broker or representative 5. Email address 6. 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 - Requesting party - Professional Regulation Commission - Requesting party - Requesting party - Requesting party
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS) ORIGINAL COPY: 1. Completely filled-out DOF-RO Form No. 91 2. Authorization Letter (if authorized representative) 3. Notarized Affidavit of End-Use/Ownership PHOTOCOPY: 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. Certificate of Foreign Registry 7. Document to show that vessel or aircraft is engaged in foreign trade	<ul style="list-style-type: none"> - Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping Company - Shipper from country of origin - Shipper/Owner - Requesting party/Applicant

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Registration 1. One-time registration through RO Kiosk or at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload the documents in support of registration.	1.1 Assist the applicant in encoding the required entries.	None	None	<i>Administrative Assistant</i> RO



<ul style="list-style-type: none"> • If First time applicant, start from Client Step A. Registration • If Registered applicant, proceed to Client Step B. <i>Officer of the Day</i> Checklisting 				
	<p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a Send an email notice of approval if correct and complete</p> <p>1.2b Send an email notice of disapproval if incorrect and incomplete</p>	None	None	<i>Administrative Assistant</i> RO
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>	None	None	None	
<p>B. Officer of the Day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1.1 Check the completeness of supporting documents.</p> <p>1.1a Forward the application the respective division for encoding the required entries in the e-TES^{Lite} if complete.</p> <p>1.1b Return application documents to the applicant if incomplete.</p>	None	None	<i>Officer of the Day, Tax Specialist</i> RO
	<p>1.2 Encode the required entries in the e-TES^{Lite} and</p>	None	None	<i>Administrative Assistant</i>



	generate the application number.			CTD
	1.3 Return the application documents to the applicant for submission in CRMD.			
C. Filing				
1. File the application with complete set of documentary requirements at the CRMD.	1.1 Receive the application with complete set of documentary requirements.	None	1 hour	<i>Administrative Officer</i> CRMD
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 Assign the application to respective RO Divisions.			
	2.2 Route the application to CTD.			
	2.3 Assign application to <i>Action Officer</i> .	None	30 minutes	<i>Division Chief</i> CTD
	2.4 Evaluate the application and its supporting documents. 2.4a If application is sufficient , proceed to agency action no. 3.1 2.4b If application has discrepancy(cies) , the <i>Action Officer</i> will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	<i>Action Officer</i> (<i>Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist</i>) CTD
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			



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



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



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

Goods exported for repair, processing or reconditioning and subsequently re-imported

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

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<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 or Representative, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 3. License Number 4. Name of broker or representative 5. Email address 6. 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 - Requesting party - Professional Regulation Commission - Requesting party - Requesting party - Requesting party
<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</p> <ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Authorization Letter (if authorized representative) 3. Notarized Affidavit of End-Use/Ownership <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. Certificate of Identification/Inspection and Loading 7. Export Bill of Lading/AWB 8. Export Invoice and Packing List 9. Export Declaration 10. Proof of Payment on Original Importation (if applicable) 	<ul style="list-style-type: none"> - Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping Company - Shipper from country of origin - BOC - Shipping Company - Requesting party/Applicant - BOC - BOC

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <ol style="list-style-type: none"> 1. One-time registration through RO Kiosk or at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload 	<ol style="list-style-type: none"> 1.1 Assist the applicant in encoding the required entries. 	None	None	<i>Administrative Assistant</i> RO



<p>the documents in support of registration.</p> <ul style="list-style-type: none"> • If First time applicant, start from Client Step A. Registration • If Registered applicant, proceed to Client Step B. <i>Officer of the Day</i> Checklisting 				
	<p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a Send an email notice of approval if correct and complete</p> <p>1.2b Send an email notice of disapproval if incorrect and incomplete</p>	None	None	<p><i>Administrative Assistant</i> RO</p>
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>	None	None	None	
<p>B. Officer of the Day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1.1 Check the completeness of supporting documents.</p> <p>1.1a Forward the application the respective division for encoding the required entries in the e-TESt if complete.</p> <p>1.1b Return application documents to the applicant if incomplete.</p>	None	None	<p><i>Officer of the Day,</i> Tax Specialist RO</p>



	1.2 Encode the required entries in the e-TESt ^{Lite} and generate the application number.	None	None	<i>Administrative Assistant</i> CTD
	1.3 Return the application documents to the applicant for submission in CRMD.			
C. Filing				
1. File the application with complete set of documentary requirements at the CRMD.	1.1 Receive the application with complete set of documentary requirements.	None	1 hour	<i>Administrative Officer</i> CRMD
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 Assign the application to respective RO Divisions.			
	2.2 Route the application to CTD.			
	2.3 Assign application to <i>Action Officer</i> .	None	30 minutes	<i>Division Chief</i> CTD
	2.4 Evaluate the application and its supporting documents. 2.4a If application is sufficient , proceed to agency action no. 3.1 2.4b If application has discrepancy(cies) , the <i>Action Officer</i> will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	<i>Action Officer</i> (<i>Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist</i>) CTD
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			



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



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



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

Office or Division:	Revenue Office (RO) – Customs and Tariff Division (CTD) Revenue Operations Group (ROG) Central Records and Management Division (CRMD)			
Classification:	Complex			
Type of Transaction:	G2B - Government-to-Business			
Who may avail:	Public who are qualified to apply for exemption with approved e-TES ^{Lite} registration			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
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 or Representative, if any 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 3. License Number 4. Name of broker or representative 5. Email address 6. 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 - Requesting party - Professional Regulation Commission - Requesting party - Requesting party - Requesting party 		
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)				
ORIGINAL COPY: 1. Completely filled-out DOF-RO Form No. 91 2. Authorization Letter (if authorized representative) 3. Notarized Affidavit of End-Use/Ownership PHOTOCOPY: 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. Registration from Securities and Exchange Commission (SEC) 7. Registration from MARINA 8. Registration from Land Transportation Office (LTO) (if applicable)		<ul style="list-style-type: none"> - Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping Company - Shipper from country of origin - SEC - MARINA - LTO 		
A. Registration				
1. One-time registration through RO Kiosk or at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload the documents in support of registration.	1.1 Assist the applicant in encoding the required entries.	None	None	<i>Administrative Assistant</i> Revenue Office



<ul style="list-style-type: none"> • If First time applicant, start from Client Step A. Registration • If Registered applicant, proceed to Client Step B. <i>Officer of the Day</i> Checklisting 				
	<p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a Send an email notice of approval if correct and complete</p> <p>1.2b Send an email notice of disapproval if incorrect and incomplete</p>	None	None	<i>Administrative Assistant</i> RO
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>	None	None	None	
<p>B. Officer of the Day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1.1 Check the completeness of supporting documents.</p> <p>1.1a Forward the application the respective division for encoding the required entries in the e-TES^{Lite} if complete.</p> <p>1.1b Return application documents to the applicant if incomplete.</p>	None	None	<i>Officer of the Day, Tax Specialist</i> RO
	<p>1.2 Encode the required entries in the e-TES^{Lite} and</p>	None	None	<i>Administrative Assistant</i>



	generate the application number.			CTD
	1.3 Return the application documents to the applicant for submission in CRMD.			
C. Filing				
1. File the application with complete set of documentary requirements at the CRMD.	1.1 Receive the application with complete set of documentary requirements.	None	1 hour	<i>Administrative Officer CRMD</i>
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 Assign the application to respective RO Divisions.			
	2.2 Route the application to CTD.			
	2.3 Assign application to <i>Action Officer</i> .	None	30 minutes	<i>Division Chief CTD</i>
	2.4 Evaluate the application and its supporting documents. 2.4a If application is sufficient , proceed to agency action no. 3.1 2.4b If application has discrepancy(cies) , the <i>Action Officer</i> will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist) CTD</i>
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			



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



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



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

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

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

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

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
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<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 or Representative, if any</p> <ol style="list-style-type: none"> Tax Identification Number (for broker only) Valid Government-issued ID (for representative only) License Number Name of broker or representative 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 <ul style="list-style-type: none"> - Bureau of Internal Revenue - Requesting party - Professional Regulation Commission - Requesting party - Requesting party - Requesting party
<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</p> <ol style="list-style-type: none"> Completely filled-out DOF-RO Form No. 91 Authorization Letter (if authorized representative) Notarized Affidavit of End-Use/Ownership <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> Import Bill of Lading/AWB Commercial Invoice (Packing List, if applicable) Certificate of non-local availability from CAAP for duty exemption purposes 	<ul style="list-style-type: none"> - Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template <ul style="list-style-type: none"> - Shipping Company - Shipper from country of origin - CAAP

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <ol style="list-style-type: none"> One-time registration through RO Kiosk or at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload the documents in support of registration. 	<ol style="list-style-type: none"> 1.1 Assist the applicant in encoding the required entries. 	None	None	<i>Administrative Assistant</i> RO



<ul style="list-style-type: none"> ● If First time applicant, start from Client Step A. Registration ● If Registered applicant, proceed to Client Step B. <i>Officer of the Day</i> Checklisting 				
	<p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a Send an email notice of approval if correct and complete</p> <p>1.2b Send an email notice of disapproval if incorrect and incomplete</p>	None	None	<i>Administrative Assistant</i> RO
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>	None	None	None	
<p>B. Officer of the Day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1.1 Check the completeness of supporting documents.</p> <p>1.1a Forward the application the respective division for encoding the required entries in the e-TES^{Lit} if complete.</p> <p>1.1b Return application documents to the applicant if incomplete.</p>	None	None	<i>Officer of the Day, Tax Specialist</i> RO



	1.2 Encode the required entries in the e-TESS ^{Lite} and generate the application number.	None	None	<i>Administrative Assistant</i> CTD
	1.3 Return the application documents to the applicant for submission in CRMD.			
C. Filing				
1. File the application with complete set of documentary requirements at the CRMD.	1.1 Receive the application with complete set of documentary requirements.	None	1 hour	<i>Administrative Officer</i> CRMD
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 Assign the application to respective RO Divisions.			
	2.2 Route the application to CTD.			
	2.3 Assign application to <i>Action Officer</i> .	None	30 minutes	<i>Division Chief</i> CTD
	2.4 Evaluate the application and its supporting documents. 2.4a If application is sufficient , proceed to agency action no. 3.1 2.4b If application has discrepancy(cies) , the <i>Action Officer</i> will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	<i>Action Officer</i> (<i>Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist</i>) CTD
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			



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



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



- b. R.A. No. 10863 (CMTA), Sec. 800(v) – Duty Free Aircraft, engine, equipment, machinery, spare parts, and other such goods imported by and for the use of scheduled airlines with Congressional franchise
- R.A. No. 10963 (Tax Reform for Acceleration and Inclusion (TRAIN)), Sec. 109(T) – VAT Free Sale, importation, or lease of aircraft, including engine, equipment and spare parts thereof For domestic or international transport operations

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

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<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 or Representative, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 3. License Number 4. Name of broker or representative 5. Email address 6. 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 - Requesting party - Professional Regulation Commission - Requesting party - Requesting party - Requesting party
<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</p> <ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Authorization Letter (if authorized representative) 3. Notarized Affidavit of End-Use/Ownership <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. Certificate of non-local availability from CAAP for duty exemption purposes <p>PHOTOCOPY (IF AIRCRAFT):</p> <ol style="list-style-type: none"> 7. Board Resolution/Secretary's Certificate authorizing the importation of aircraft 8. Entry Clearance from CAAP 9. Authority to Import/Lease from Civil Aeronautics Board (CAB) 10. Authenticated/Apostilled/Notarized Lease Agreement/Deed of Sale 11. Latest Audited Financial Statements (last three (3) years if applicable) 	<ul style="list-style-type: none"> - Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping Company - Shipper from country of origin - CAAP - Requesting party/Applicant - CAAP - CAB - Requesting party/Applicant - Requesting party/Applicant



CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <p>1. One-time registration through RO Kiosk or at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload the documents in support of registration.</p> <ul style="list-style-type: none"> ● If First time applicant, start from Client Step A. Registration ● If Registered applicant, proceed to Client Step B. Officer of the Day Checklisting 	<p>1.1 Assist the applicant in encoding the required entries.</p>	<p>None</p>	<p>None</p>	<p><i>Administrative Assistant</i> RO</p>
	<p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a Send an email notice of approval if correct and complete</p> <p>1.2b Send an email notice of disapproval if incorrect and incomplete</p>	<p>None</p>	<p>None</p>	<p><i>Administrative Assistant</i> RO</p>
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>	<p>None</p>	<p>None</p>	<p>None</p>	



<p>B. Officer of the Day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1.1 Check the completeness of supporting documents.</p> <p>1.1a Forward the application the respective division for encoding the required entries in the e-TES^{Lit} if complete.</p> <p>1.1b Return application documents to the applicant if incomplete.</p>	None	None	<i>Officer of the Day, Tax Specialist RO</i>
	<p>1.2 Encode the required entries in the e-TES^{Lite} and generate the application number.</p>	None	None	<i>Administrative Assistant CTD</i>
	<p>1.3 Return the application documents to the applicant for submission in CRMD.</p>			
<p>C. Filing</p> <p>1. File the application with complete set of documentary requirements at the CRMD.</p>	<p>1.1 Receive the application with complete set of documentary requirements.</p>	None	1 hour	<i>Administrative Officer CRMD</i>
	<p>1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.</p>			
	<p>1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.</p>			
<p>2. Receive email notice of acceptance of the application.</p>	<p>2.1 Assign the application to respective RO Divisions.</p>			
	<p>2.2 Route the application to CTD.</p>			
	<p>2.3 Assign application to <i>Action Officer.</i></p>	None	30 minutes	<i>Division Chief CTD</i>



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



4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	<p>4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release.</p> <p>4.3 Release/deliver the approved TEI / Non-TEI / formal letter of compliance through the following:</p> <p>4.3a Deliver to the Bureau of Customs (BOC) if releasing TEI / Non-TEI</p> <p>4.3b Deliver it to the consignee's postal mail If releasing the formal letter for compliance</p> <p>4.4 A system-generated email notice will be sent to the applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance.</p>	None	8 hours 12 minutes	<i>Administrative Officer</i> CRMD
5. Receive an email notification confirming that the result of the application has been released/delivered.	None	None	None	
TOTAL:		None	4 working days 3 hours and 42 minutes	



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

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

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

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
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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 or Representative, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 3. License Number 4. Name of broker or representative 5. Email address 6. 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 - Requesting party - Professional Regulation Commission - Requesting party - Requesting party - Requesting party
<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</p> <ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Authorization Letter (if authorized representative) 3. Notarized Affidavit of End-Use/Ownership <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. Certificate of non-local availability from CAAP for duty exemption purposes 	<ul style="list-style-type: none"> - Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template <ul style="list-style-type: none"> - Shipping Company - Shipper from country of origin - CAAP

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <ol style="list-style-type: none"> 1. One-time registration through RO Kiosk or at DOF Website https://teslite.dof.gov.ph to provide 	<ol style="list-style-type: none"> 1.1 Assist the applicant in encoding the required entries. 	None	None	<i>Administrative Assistant</i> RO



<p>corporate/individual information and upload the documents in support of registration.</p> <ul style="list-style-type: none"> ● If First time applicant, start from Client Step A. Registration ● If Registered applicant, proceed to Client Step B. <i>Officer of the Day</i> Checklisting 				
	<p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a Send an email notice of approval if correct and complete</p> <p>1.2b Send an email notice of disapproval if incorrect and incomplete</p>	None	None	<i>Administrative Assistant</i> RO
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>	None	None	None	
<p>B. Officer of the Day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1.1 Check the completeness of supporting documents.</p> <p>1.1a Forward the application the respective division for encoding the required entries in the e-TES^{Lit} if complete.</p>	None	None	<i>Officer of the Day, Tax Specialist</i> RO



	<p>1.1b Return application documents to the applicant if incomplete.</p> <p>1.2 Encode the required entries in the e-TES^{Lite} and generate the application number.</p> <p>1.3 Return the application documents to the applicant for submission in CRMD.</p>	None	None	<i>Administrative Assistant</i> CTD
C. Filing				
1. File the application with complete set of documentary requirements at the CRMD.	1.1 Receive the application with complete set of documentary requirements.	None	1 hour	<i>Administrative Officer</i> CRMD
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 Assign the application to respective RO Divisions.			
	2.2 Route the application to CTD.			
	2.3 Assign application to <i>Action Officer</i> .	None	30 minutes	<i>Division Chief</i> CTD
	<p>2.4 Evaluate the application and its supporting documents.</p> <p>2.4a If application is sufficient, proceed to agency action no. 3.1</p> <p>2.4b If application has discrepancy(cies), the <i>Action Officer</i> will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.</p>	None	4 hours	<i>Action Officer</i> (<i>Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist</i>) CTD
3. Receive an email notice of compliance and complied; or applicant did not	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			



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



	releasing the formal letter for compliance 4.4 A system-generated email notice will be sent to the applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance.			
5. Receive an email notification confirming that the result of the application has been released/delivered.	None	None	None	
TOTAL:		None	4 working days 3 hours and 42 minutes	



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

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

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

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

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 or Representative, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 3. License Number 4. Name of broker or representative 5. Email address 6. 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 - Requesting party - Professional Regulation Commission - Requesting party - Requesting party - Requesting party
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<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</p> <ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Authorization Letter (if authorized representative) 3. Notarized Affidavit of End-Use/Ownership <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. Certificate of non-local availability from CAAP for duty exemption purposes 	<ul style="list-style-type: none"> - Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping Company - Shipper from country of origin - CAAP
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CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <p>1. One-time registration through RO Kiosk or at DOF Website https://teslite.dof.gov.ph to provide</p>	<p>1.1 Assist the applicant in encoding the required entries.</p>	None	None	<i>Administrative Assistant</i> RO



<p>corporate/individual information and upload the documents in support of registration.</p> <ul style="list-style-type: none"> ● If First time applicant, start from Client Step A. Registration ● If Registered applicant, proceed to Client Step B. <i>Officer of the Day</i> Checklisting 				
	<p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a Send an email notice of approval if correct and complete</p> <p>1.2b Send an email notice of disapproval if incorrect and incomplete</p>	None	None	<i>Administrative Assistant</i> RO
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>	None	None	None	
<p>B. Officer of the Day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1.1 Check the completeness of supporting documents.</p> <p>1.1a Forward the application the respective division for encoding the required entries in the e-^{Lit}TES if complete.</p>	None	None	<i>Officer of the Day, Tax Specialist</i> RO



	<p>1.1b Return application documents to the applicant if incomplete.</p> <p>1.2 Encode the required entries in the e-TESS^{Lite} and generate the application number.</p> <p>1.3 Return the application documents to the applicant for submission in CRMD.</p>	None	None	<i>Administrative Assistant</i> CTD
C. Filing				
1. File the application with complete set of documentary requirements at the CRMD.	1.1 Receive the application with complete set of documentary requirements.	None	1 hour	<i>Administrative Officer</i> CRMD
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 Assign the application to respective RO Divisions.			
	2.2 Route the application to CTD.			
	2.3 Assign application to <i>Action Officer</i> .	None	30 minutes	<i>Division Chief</i> CTD
	<p>2.4 Evaluate the application and its supporting documents.</p> <p>2.4a If application is sufficient, proceed to agency action no. 3.1</p> <p>2.4b If application has discrepancy(cies), the <i>Action Officer</i> will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.</p>	None	4 hours	<i>Action Officer</i> (<i>Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist</i>) CTD
3. Receive an email notice of compliance and complied; or applicant did not	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			



comply with the notice of discrepancy(cies).				
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Division Chief</i> CTD
	3.3 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Director III</i> RO
	3.4 Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	<i>Director IV</i> RO
	3.5 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	1 hours	<i>Administrative Assistant</i> RO
4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release. 4.3 Release/deliver the approved TEI / Non-TEI / formal letter of compliance through the following: 4.3a Deliver to the Bureau of Customs (BOC) if releasing TEI / Non-TEI 4.3b Deliver it to the consignee's postal mail If releasing the formal letter for compliance 4.4 A system-generated email notice will be sent to the applicant confirming the release / delivery of TEI /	None	8 hours 12 minutes	<i>Administrative Officer</i> CRMD



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



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

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

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

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 or Representative, if any</p> <ol style="list-style-type: none"> Tax Identification Number (for broker only) Valid Government-issued ID (for representative only) License Number Name of broker or representative 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 - Requesting party - Professional Regulation Commission - Requesting party - Requesting party - Requesting party
<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</p> <ol style="list-style-type: none"> Completely filled-out DOF-RO Form No. 91 Authorization Letter (if authorized representative) Notarized Affidavit of End-Use/Ownership <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> Import Bill of Lading/AWB Commercial Invoice (Packing List, if applicable) Certificate of non-local availability from CAAP for duty exemption purposes 	<ul style="list-style-type: none"> - Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping Company - Shipper from country of origin - CAAP

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <ol style="list-style-type: none"> One-time registration through RO Kiosk or at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload 	<ol style="list-style-type: none"> 1.1 Assist the applicant in encoding the required entries. 	None	None	<i>Administrative Assistant</i> RO



<p>the documents in support of registration.</p> <ul style="list-style-type: none"> • If First time applicant, start from Client Step A. Registration • If Registered applicant, proceed to Client Step B. <i>Officer of the Day</i> Checklisting 				
	<p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a Send an email notice of approval if correct and complete</p> <p>1.2b Send an email notice of disapproval if incorrect and incomplete</p>	None	None	<p><i>Administrative Assistant</i> RO</p>
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>	None	None	None	
<p>B. Officer of the Day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1.1 Check the completeness of supporting documents.</p> <p>1.1a Forward the application the respective division for encoding the required entries in the e-TESt if complete.</p> <p>1.1b Return application documents to the applicant if incomplete.</p>	None	None	<p><i>Officer of the Day,</i> Tax Specialist RO</p>



	1.2 Encode the required entries in the e-TES ^{Lite} and generate the application number.	None	None	<i>Administrative Assistant</i> CTD
	1.3 Return the application documents to the applicant for submission in CRMD.			
C. Filing				
1. File the application with complete set of documentary requirements at the CRMD.	1.1 Receive the application with complete set of documentary requirements.	None	1 hour	<i>Administrative Officer</i> CRMD
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 Assign the application to respective RO Divisions.			
	2.2 Route the application to CTD.			
	2.3 Assign application to <i>Action Officer</i> .	None	30 minutes	<i>Division Chief</i> CTD
	2.4 Evaluate the application and its supporting documents. 2.4a If application is sufficient , proceed to agency action no. 3.1 2.4b If application has discrepancy(cies) , the <i>Action Officer</i> will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	<i>Action Officer</i> (<i>Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist</i>) CTD
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			



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



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



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

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

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

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
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 or Representative, if any 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 3. License Number 4. Name of broker or representative 5. Email address 6. 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 - Requesting party - Professional Regulation Commission - Requesting party - Requesting party - Requesting party
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS) ORIGINAL COPY: 1. Completely filled-out DOF-RO Form No. 91 2. Authorization Letter (if authorized representative) 3. Notarized Affidavit of End-Use/Ownership PHOTOCOPY: 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. Certificate of non-local availability from CAAP for duty exemption purposes	<ul style="list-style-type: none"> - Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping Company - Shipper from country of origin - CAAP

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Registration 1. One-time registration through RO Kiosk or at DOF Website https://teslite.dof.gov.ph to provide	1.1 Assist the applicant in encoding the required entries.	None	None	<i>Administrative Assistant</i> RO



<p>corporate/individual information and upload the documents in support of registration.</p> <ul style="list-style-type: none"> ● If First time applicant, start from Client Step A. Registration ● If Registered applicant, proceed to Client Step B. <i>Officer of the Day</i> Checklisting 				
	<p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a Send an email notice of approval if correct and complete</p> <p>1.2b Send an email notice of disapproval if incorrect and incomplete</p>	None	None	<i>Administrative Assistant</i> RO
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>	None	None	None	
<p>B. Officer of the Day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1.1 Check the completeness of supporting documents.</p> <p>1.1a Forward the application the respective division for encoding the required entries in the e-TES^{Lit} if complete.</p>	None	None	<i>Officer of the Day, Tax Specialist</i> RO



	<p>1.1b Return application documents to the applicant if incomplete.</p> <p>1.2 Encode the required entries in the e-TES^{Lite} and generate the application number.</p> <p>1.3 Return the application documents to the applicant for submission in CRMD.</p>	None	None	<i>Administrative Assistant</i> CTD
C. Filing				
1. File the application with complete set of documentary requirements at the CRMD.	1.1 Receive the application with complete set of documentary requirements.	None	1 hour	<i>Administrative Officer</i> CRMD
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 Assign the application to respective RO Divisions.			
	2.2 Route the application to CTD.			
	2.3 Assign application to <i>Action Officer</i> .	None	30 minutes	<i>Division Chief</i> CTD
	<p>2.4 Evaluate the application and its supporting documents.</p> <p>2.4a If application is sufficient, proceed to agency action no. 3.1</p> <p>2.4b If application has discrepancy(cies), the <i>Action Officer</i> will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.</p>	None	4 hours	<i>Action Officer</i> (<i>Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist</i>) CTD



3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Division Chief</i> CTD
	3.3 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Director III</i> RO
	3.4 Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	<i>Director IV</i> RO
	3.5 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	1 hours	<i>Administrative Assistant</i> RO
4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	<p>4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release.</p> <p>4.3 Release/deliver the approved TEI / Non-TEI / formal letter of compliance through the following:</p> <p>4.3a Deliver to the Bureau of Customs (BOC) if releasing TEI / Non-TEI</p> <p>4.3b Deliver it to the consignee's postal mail If releasing the formal letter for compliance</p>	None	8 hours 12 minutes	<i>Administrative Officer</i> CRMD



	4.4 A system-generated email notice will be sent to the applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance.			
5. Receive an email notification confirming that the result of the application has been released/delivered.	None	None	None	
TOTAL:		None	3 working days 6 hours and 42 minutes	



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

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

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

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

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<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 or Representative, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 3. License Number 4. Name of broker or representative 5. Email address 6. 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 - Requesting party - Professional Regulation Commission - Requesting party - Requesting party - Requesting party
<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</p> <ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Authorization Letter (if authorized representative) 3. Notarized Affidavit of End-Use/Ownership <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> 4. Import Bill of Lading/AWB/Authenticated/Apostilled 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 Domestic Shipping Service (DSS) for VAT Exemption 10. Ferrying Permit for Radio and Communication System and Accessories from National Telecommunications Commission (NTC) 11. Certificate of Registration and Articles of Incorporation from SEC 12. Certificate of Registration from Bureau of Internal Revenue (BIR) 13. Latest Audited Financial Statements (last three (3) years if applicable) 	<ul style="list-style-type: none"> - Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping Company - Shipper from country of origin/BOC - Requesting party/Applicant - MARINA - MARINA - MARINA-DSS - NTC - SEC - BIR - Requesting party/Applicant



CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <p>1. One-time registration through RO Kiosk or at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload the documents in support of registration.</p> <ul style="list-style-type: none"> ● If First time applicant, start from Client Step A. Registration ● If Registered applicant, proceed to Client Step B. Officer of the Day Checklisting 	<p>1.1 Assist the applicant in encoding the required entries.</p>	<p>None</p>	<p>None</p>	<p><i>Administrative Assistant</i> RO</p>
	<p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a Send an email notice of approval if correct and complete</p> <p>1.2b Send an email notice of disapproval if incorrect and incomplete</p>	<p>None</p>	<p>None</p>	<p><i>Administrative Assistant</i> RO</p>
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>	<p>None</p>	<p>None</p>	<p>None</p>	



B. Officer of the Day Checklisting 1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents. 1.1a Forward the application the respective division for encoding the required entries in the e- TES^{Lite} if complete . 1.1b Return application documents to the applicant if incomplete .	None	None	<i>Officer of the Day, Tax Specialist RO</i>	
	1.2 Encode the required entries in the e- TES^{Lite} and generate the application number.	None	None	<i>Administrative Assistant CTD</i>	
	1.3 Return the application documents to the applicant for submission in CRMD.				
C. Filing 1. File the application with complete set of documentary requirements at the CRMD.	1.1 Receive the application with complete set of documentary requirements.	None	1 hour	<i>Administrative Officer CRMD</i>	
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.				
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.				
	2. Receive email notice of acceptance of the application.	2.1 Assign the application to respective RO Divisions.	None	30 minutes	<i>Division Chief CTD</i>
		2.2 Route the application to CTD.			
		2.3 Assign application to <i>Action Officer</i> .			



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



4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	<p>4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release.</p> <p>4.3 Release/deliver the approved TEI / Non-TEI / formal letter of compliance through the following:</p> <p>4.3a Deliver to the Bureau of Customs (BOC) if releasing TEI / Non-TEI</p> <p>4.3b Deliver it to the consignee's postal mail If releasing the formal letter for compliance</p> <p>4.4 A system-generated email notice will be sent to the applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance.</p>	None	8 hours 12 minutes	<i>Administrative Officer</i> CRMD
5. Receive an email notification confirming that the result of the application has been released/delivered.	None	None	None	
TOTAL:		None	4 working days 3 hours and 42 minutes	



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

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

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<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 or Representative, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 3. License Number 4. Name of broker or representative 5. Email address 6. 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 - Requesting party - Professional Regulation Commission - Requesting party - Requesting party - Requesting party
<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</p> <ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Authorization Letter (if authorized representative) 3. Notarized Affidavit of End-Use/Ownership <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> 4. Import Bill of Lading/AWB 5. Commercial Invoice/Bill of Sale/Blue Book Value 6. Certificate of Non-Local Availability from CAAP <p>PHOTOCOPY (IF AIRCRAFT):</p> <ol style="list-style-type: none"> 7. Secretary's Certificate authorizing the importation of aircraft 8. Special Landing Permit from BOC/Entry Clearance from CAAP 9. Certificate of Reservation Number from CAAP 10. Air Operator Certificate from CAAP 11. Authority to Import/Lease from CAB 12. Certificate of Public Convenience and Necessity from CAB 13. Ferrying Permit for Radio and Communication System and Accessories from NTC 14. Certificate of Registration and Articles of Incorporation from SEC 15. Certificate of Registration from BIR 16. Latest Audited Financial Statements (last three (3) years if applicable) 	<ul style="list-style-type: none"> - Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping Company - Shipper from country of origin/BOC - CAAP - Requesting party/Applicant - BOC/CAAP - CAAP - CAAP - CAB - CAB - NTC - SEC - BIR - Requesting party/Applicant



CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <p>1. One-time registration through RO Kiosk or at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload the documents in support of registration.</p> <ul style="list-style-type: none"> ● If First time applicant, start from Client Step A. Registration ● If Registered applicant, proceed to Client Step B. Officer of the Day Checklisting 	<p>1.1 Assist the applicant in encoding the required entries.</p>	<p>None</p>	<p>None</p>	<p><i>Administrative Assistant</i> RO</p>
	<p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a Send an email notice of approval if correct and complete</p> <p>1.2b Send an email notice of disapproval if incorrect and incomplete</p>	<p>None</p>	<p>None</p>	<p><i>Administrative Assistant</i> RO</p>
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>	<p>None</p>	<p>None</p>	<p>None</p>	



<p>B. Officer of the Day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1.1 Check the completeness of supporting documents.</p> <p>1.1a Forward the application the respective division for encoding the required entries in the e-TES^{Lit} if complete.</p> <p>1.1b Return application documents to the applicant if incomplete.</p>	None	None	<i>Officer of the Day, Tax Specialist RO</i>
	<p>1.2 Encode the required entries in the e-TES^{Lite} and generate the application number.</p>	None	None	<i>Administrative Assistant CTD</i>
	<p>1.3 Return the application documents to the applicant for submission in CRMD.</p>			
<p>C. Filing</p> <p>1. File the application with complete set of documentary requirements at the CRMD.</p>	<p>1.1 Receive the application with complete set of documentary requirements.</p>	None	1 hour	<i>Administrative Officer CRMD</i>
	<p>1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.</p>			
	<p>1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.</p>			
<p>2. Receive email notice of acceptance of the application.</p>	<p>2.1 Assign the application to respective RO Divisions.</p>			
	<p>2.2 Route the application to CTD.</p>			
	<p>2.3 Assign application to <i>Action Officer</i>.</p>	None	30 minutes	<i>Division Chief Customs and Tariff Division</i>



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



4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	<p>4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release.</p> <p>4.3 Release/deliver the approved TEI / Non-TEI / formal letter of compliance through the following:</p> <p>4.3a Deliver to the Bureau of Customs (BOC) if releasing TEI / Non-TEI</p> <p>4.3b Deliver it to the consignee's postal mail If releasing the formal letter for compliance</p> <p>4.4 A system-generated email notice will be sent to the applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance.</p>	None	8 hours 12 minutes	<i>Administrative Officer</i> CRMD
5. Receive an email notification confirming that the result of the application has been released/delivered.	None	None	None	
TOTAL:		None	4 working days 3 hours and 42 minutes	



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

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

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
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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 or Representative, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 3. License Number 4. Name of broker or representative 5. Email address 6. 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 - Requesting party - Professional Regulation Commission - Requesting party - Requesting party - Requesting party
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<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</p> <ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Authorization Letter (if authorized representative) 3. Notarized Affidavit of End-Use/Ownership <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. Air Operator Certificate from CAAP 7. Certificate of Public Convenience and Necessity from CAB 8. Certificate of Registration and Articles of Incorporation from SEC 9. Certificate of Registration from BIR 10. Latest Audited Financial Statements (last three (3) years if applicable) 	<ul style="list-style-type: none"> - Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping Company - Shipper from country of origin - CAAP - CAB - SEC - BIR - Requesting party/Applicant
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CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
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<p>A. Registration</p> <ol style="list-style-type: none"> 1. One-time registration through RO Kiosk or at DOF Website https://teslite.dof.gov.ph to provide 	<p>1.1 Assist the applicant in encoding the required entries.</p>	None	None	<i>Administrative Assistant</i> RO
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<p>corporate/individual information and upload the documents in support of registration.</p> <ul style="list-style-type: none"> ● If First time applicant, start from Client Step A. Registration ● If Registered applicant, proceed to Client Step B. <i>Officer of the Day</i> Checklisting 				
	<p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a Send an email notice of approval if correct and complete</p> <p>1.2b Send an email notice of disapproval if incorrect and incomplete</p>	None	None	<i>Administrative Assistant</i> RO
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>	None	None	None	
<p>B. Officer of the Day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1.1 Check the completeness of supporting documents.</p> <p>1.1a Forward the application the respective division for encoding the required entries in the e-^{Lit}TES if complete.</p>	None	None	<i>Officer of the Day, Tax Specialist</i> RO



	1.1b Return application documents to the applicant if incomplete.			
	1.2 Encode the required entries in the e-TESS ^{Lite} and generate the application number.	None	None	<i>Administrative Assistant</i> CTD
	1.3 Return the application documents to the applicant for submission in CRMD.			
C. Filing				
1. File the application with complete set of documentary requirements at the CRMD.	1.1 Receive the application with complete set of documentary requirements.	None	1 hour	<i>Administrative Officer</i> CRMD
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 Assign the application to respective RO Divisions.			
	2.2 Route the application to CTD.			
	2.3 Assign application to <i>Action Officer</i> .	None	30 minutes	<i>Division Chief</i> CTD
	2.4 Evaluate the application and its supporting documents. 2.4a If application is sufficient , proceed to agency action no. 3.1 2.4b If application has discrepancy(cies) , the <i>Action Officer</i> will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	<i>Action Officer</i> (<i>Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist</i>) CTD



3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Division Chief</i> CTD
	3.3 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Director III</i> RO
	3.4 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Director IV</i> RO
	3.5 Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	<i>Assistant Secretary</i> <i>or</i> <i>Undersecretary</i> ROG
	3.6 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	<i>Administrative Assistant</i> ROG
4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release. 4.3 Release/deliver the approved TEI / Non-TEI / formal letter of compliance through the following: 4.3a Deliver to the Bureau of Customs (BOC) if releasing TEI / Non-TEI	None	8 hours 12 minutes	<i>Administrative Officer</i> CRMD



	<p>4.3b Deliver it to the consignee's postal mail If releasing the formal letter for compliance</p> <p>4.4 A system-generated email notice will be sent to the applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance.</p>			
5. Receive an email notification confirming that the result of the application has been released/delivered.	None	None	None	
TOTAL:		None	4 working days 3 hours and 42 minutes	



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

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

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 or Representative, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 3. License Number 4. Name of broker or representative 5. Email address 6. 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 - Requesting party - Professional Regulation Commission - Requesting party - Requesting party - Requesting party
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<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</p> <ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Authorization Letter (if authorized representative) 3. Notarized Affidavit of End-Use/Ownership <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. Registration from MARINA 7. Certificate of Amended CPC issued by DSS for VAT Exemption 8. Certificate of Registration and Articles of Incorporation from SEC 9. Certificate of Registration from BIR 10. Latest Audited Financial Statements (last three (3) years if applicable) 	<ul style="list-style-type: none"> - Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping Company - Shipper from country of origin - MARINA - MARINA-DSS - SEC - BIR - Requesting party/Applicant
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CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <ol style="list-style-type: none"> 1. One-time registration through RO Kiosk or at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload 	<ol style="list-style-type: none"> 1.1 Assist the applicant in encoding the required entries. 	None	None	<i>Administrative Assistant</i> RO



<p>the documents in support of registration.</p> <ul style="list-style-type: none"> • If First time applicant, start from Client Step A. Registration • If Registered applicant, proceed to Client Step B. <i>Officer of the Day</i> Checklisting 				
	<p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a Send an email notice of approval if correct and complete</p> <p>1.2b Send an email notice of disapproval if incorrect and incomplete</p>	None	None	<p><i>Administrative Assistant</i> RO</p>
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>	None	None	None	
<p>B. Officer of the Day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1.1 Check the completeness of supporting documents.</p> <p>1.1a Forward the application the respective division for encoding the required entries in the e-TESt if complete.</p> <p>1.1b Return application documents to the applicant if incomplete.</p>	None	None	<p><i>Officer of the Day,</i> Tax Specialist RO</p>



	1.2 Encode the required entries in the e-TESS ^{Lite} and generate the application number.	None	None	<i>Administrative Assistant</i> CTD
	1.3 Return the application documents to the applicant for submission in CRMD.			
C. Filing				
1. File the application with complete set of documentary requirements at the CRMD.	1.1 Receive the application with complete set of documentary requirements.	None	1 hour	<i>Administrative Officer</i> CRMD
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 Assign the application to respective RO Divisions.			
	2.2 Route the application to CTD.			
	2.3 Assign application to <i>Action Officer</i> .	None	30 minutes	<i>Division Chief</i> CTD
	2.4 Evaluate the application and its supporting documents. 2.4a If application is sufficient , proceed to agency action no. 3.1 2.4b If application has discrepancy(cies) , the <i>Action Officer</i> will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	<i>Action Officer</i> (<i>Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist</i>) CTD
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			



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



	4.4 A system-generated email notice will be sent to the applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance.			
5. Receive an email notification confirming that the result of the application has been released/delivered.	None	None	None	
TOTAL:		None	4 working days 3 hours and 42 minutes	



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

R.A. No. 4540 (An Act amending Republic Act No. 402 and grant Clavecilla Radio System a franchise to establish telecommunications and broadcasting stations in the Philippines), Sec. 3(a) as amended by R.A. No. 7229 (An Act Approving the Merger Between Globe Mackay Cable and Radio Corporation and Clavecilla Radio System and the Consequent Transfer of the Franchise of Clavecilla Radio System granted under Republic Act No. 402, as amended, to Globe Mackay Cable and Radio Corporation, Extending the Life of Said Franchise, and Repealing Certain Sections of Republic Act No. 402, as amended)

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

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

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
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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

- Requesting party
- Bureau of Internal Revenue
- Securities and Exchange Commission
- Department of Trade and Industry
- Board of Investments
- Requesting party
- Requesting party
- Requesting party

B. Broker or Representative, if any

1. Tax Identification Number (for broker only)
2. Valid Government-issued ID (for representative only)
3. License Number
4. Name of broker or representative
5. Email address
6. Contact number

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

APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)

ORIGINAL COPY:

1. Completely filled-out DOF-RO Form No. 91
2. Authorization Letter (if authorized representative)
3. Notarized Affidavit of End-Use/Ownership

- Requesting party/Applicant through the DOF Website <https://bit.ly/form-91-authorize-and-affidavit-template>

PHOTOCOPY:

4. Import Bill of Lading/AWB
5. Commercial Invoice (Packing List, if applicable)
6. Certification from NTC

- Shipping Company
- Shipper from country of origin
- NTC

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Registration				
1. One-time registration through RO Kiosk or at DOF Website	1.1 Assist the applicant in encoding the required entries.	None	None	Administrative Assistant RO



<p>https://teslite.dof.gov.ph to provide corporate/individual information and upload the documents in support of registration.</p> <ul style="list-style-type: none"> ● If First time applicant, start from Client Step A. Registration ● If Registered applicant, proceed to Client Step B. <i>Officer of the Day</i> Checklisting 				
	<p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a Send an email notice of approval if correct and complete</p> <p>1.2b Send an email notice of disapproval if incorrect and incomplete</p>	None	None	<i>Administrative Assistant</i> RO
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>	None	None	None	
<p>B. Officer of the Day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1.1 Check the completeness of supporting documents.</p> <p>1.1a Forward the application the respective division for encoding the required entries in the e-TES^{Lit} if complete.</p>	None	None	<i>Officer of the Day, Tax Specialist</i> RO



	<p>1.1b Return application documents to the applicant if incomplete.</p> <p>1.2 Encode the required entries in the e-TESS^{Lite} and generate the application number.</p> <p>1.3 Return the application documents to the applicant for submission in CRMD.</p>	None	None	<i>Administrative Assistant</i> CTD
C. Filing				
1. File the application with complete set of documentary requirements at the CRMD.	1.1 Receive the application with complete set of documentary requirements.	None	1 hour	<i>Administrative Officer</i> CRMD
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 Assign the application to respective RO Divisions.			
	2.2 Route the application to CTD.			
	2.3 Assign application to <i>Action Officer</i> .	None	30 minutes	<i>Division Chief</i> CTD
	<p>2.4 Evaluate the application and its supporting documents.</p> <p>2.4a If application is sufficient, proceed to agency action no. 3.1</p> <p>2.4b If application has discrepancy(cies), the <i>Action Officer</i> will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.</p>	None	4 hours	<i>Action Officer</i> (<i>Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist</i>) CTD



3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Division Chief</i> CTD
	3.3 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Director III</i> RO
	3.4 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Director IV</i> RO
	3.5 Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	<i>Assistant Secretary</i> <i>Undersecretary</i> ROG
	3.6 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	<i>Administrative Assistant</i> ROG
4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release. 4.3 Release/deliver the approved TEI / Non-TEI / formal letter of compliance through the following:	None	8 hours 12 minutes	<i>Administrative Officer</i> CRMD



	<p>4.3a Deliver to the Bureau of Customs (BOC) if releasing TEI / Non-TEI</p> <p>4.3b Deliver it to the consignee's postal mail If releasing the formal letter for compliance</p> <p>4.4 A system-generated email notice will be sent to the applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance.</p>			
5. Receive an email notification confirming that the result of the application has been released/delivered.	None	None	None	
TOTAL:		None	4 working days 3 hours and 42 minutes	



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

P.D. No. 1869 (Consolidating and Amending Presidential Decree Nos. 1067-A, 1067-B, 1067-C, 1399 and 1632, Relative to the Franchise and Powers of the Philippine Amusement and Gaming Corporation (PAGCOR)), Sec. 13(1)

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

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

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 or Representative, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 3. License Number 4. Name of broker or representative 5. Email address 6. 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 - Requesting party - Professional Regulation Commission - Requesting party - Requesting party - Requesting party
<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</p> <ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Authorization Letter (if authorized representative) 3. Notarized Affidavit of End-Use/Ownership <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. Franchise 	<ul style="list-style-type: none"> - Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping Company - Shipper from country of origin - Requesting party/Applicant

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
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<p>A. Registration</p> <p>1. One-time registration through RO Kiosk or at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload the documents in support of registration.</p>	<p>1.1 Assist the applicant in encoding the required entries.</p>	<p>None</p>	<p>None</p>	<p><i>Administrative Assistant</i> RO</p>
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<ul style="list-style-type: none"> ● If First time applicant, start from Client Step A. Registration ● If Registered applicant, proceed to Client Step B. <i>Officer of the Day</i> Checklisting 				
	<p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a Send an email notice of approval if correct and complete</p> <p>1.2b Send an email notice of disapproval if incorrect and incomplete</p>	None	None	<i>Administrative Assistant</i> RO
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>	None	None	None	
<p>B. Officer of the Day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1.1 Check the completeness of supporting documents.</p> <p>1.1a Forward the application the respective division for encoding the required entries in the e-TES^{Lit} if complete.</p> <p>1.1b Return application documents to the applicant if incomplete.</p>	None	None	<i>Officer of the Day,</i> Tax Specialist RO



	1.2 Encode the required entries in the e-TESt ^{Lite} and generate the application number.	None	None	<i>Administrative Assistant</i> CTD
	1.3 Return the application documents to the applicant for submission in CRMD.			
C. Filing				
1. File the application with complete set of documentary requirements at the CRMD.	1.1 Receive the application with complete set of documentary requirements.	None	1 hour	<i>Administrative Officer</i> CRMD
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 Assign the application to respective RO Divisions.			
	2.2 Route the application to CTD.			
	2.3 Assign application to <i>Action Officer</i> .	None	30 minutes	<i>Division Chief</i> CTD
	2.4 Evaluate the application and its supporting documents. 2.4a If application is sufficient , proceed to agency action no. 3.1 2.4b If application has discrepancy(cies) , the <i>Action Officer</i> will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	<i>Action Officer</i> (<i>Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist</i>) CTD
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			



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



	4.4 A system-generated email notice will be sent to the applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance.			
5. Receive an email notification confirming that the result of the application has been released/delivered.	None	None	None	
TOTAL:		None	4 working days 3 hours and 42 minutes	



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

R.A No. 11506 (An Act Granting San Miguel Aerocity, Inc. a Franchise to Construct, Develop, Establish, Operate, and Maintain a Domestic and International Airport in the Municipality of Bulakan, Province of Bulacan, and to Construct, Develop, Establish, Operate, and Maintain an Adjacent Airport City), Sec. 16

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

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

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
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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

- Requesting party
- Bureau of Internal Revenue
- Securities and Exchange Commission
- Department of Trade and Industry
- Board of Investments
- Requesting party
- Requesting party
- Requesting party

B. Broker or Representative, if any

1. Tax Identification Number (for broker only)
2. Valid Government-issued ID (for representative only)
3. License Number
4. Name of broker or representative
5. Email address
6. Contact number

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

APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)

ORIGINAL COPY:

1. Completely filled-out DOF-RO Form No. 91
2. Authorization Letter (if authorized representative)
3. Notarized Affidavit of End-Use/Ownership
4. Completely filled-out DOF-RO Form No. 156 (if partial shipment)

- Requesting party/Applicant through the DOF Website <https://bit.ly/form-91-authorize-and-affidavit-template>

PHOTOCOPY:

5. Import Bill of Lading/AWB
6. Commercial Invoice (Packing List, if applicable)
7. Certification from CAAP stating that the goods shall be used exclusively for the construction, development, establishment, and operation of airport and airport city

- Shipping Company
- Shipper from country of origin
- CAAP

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Registration 1. One-time registration through RO Kiosk or at DOF Website https://teslite.dof.gov.ph to	1.1 Assist the applicant in encoding the required entries.	None	None	<i>Administrative Assistant</i> RO



<p>provide corporate/individual information and upload the documents in support of registration.</p> <ul style="list-style-type: none"> ● If First time applicant, start from Client Step A. Registration ● If Registered applicant, proceed to Client Step B. <i>Officer of the Day</i> Checklisting 				
	<p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a Send an email notice of approval if correct and complete</p> <p>1.2b Send an email notice of disapproval if incorrect and incomplete</p>	None	None	<i>Administrative Assistant</i> RO
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>	None	None	None	
<p>B. Officer of the Day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1.1 Check the completeness of supporting documents.</p> <p>1.1a Forward the application the respective division for encoding the required entries in the e-TES^{Lit} if complete.</p>	None	None	<i>Officer of the Day, Tax Specialist</i> RO



	1.1b Return application documents to the applicant if incomplete.			
	1.2 Encode the required entries in the e-TESS ^{Lite} and generate the application number.	None	None	<i>Administrative Assistant</i> CTD
	1.3 Return the application documents to the applicant for submission in CRMD.			
C. Filing				
1. File the application with complete set of documentary requirements at the CRMD.	1.1 Receive the application with complete set of documentary requirements.	None	1 hour	<i>Administrative Officer</i> CRMD
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 Assign the application to respective RO Divisions.			
	2.2 Route the application to CTD.			
	2.3 Assign application to <i>Action Officer</i> .	None	30 minutes	<i>Division Chief</i> CTD
	2.4 Evaluate the application and its supporting documents. 2.4a If application is sufficient , proceed to agency action no. 3.1 2.4b If application has discrepancy(cies) , the <i>Action Officer</i> will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	<i>Action Officer</i> (<i>Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist</i>) CTD



3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Division Chief</i> CTD
	3.3 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Director III</i> RO
	3.4 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Director IV</i> RO
	3.5 Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	<i>Assistant Secretary</i> <i>Undersecretary</i> ROG
	3.6 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	<i>Administrative Assistant</i> ROG
4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release. 4.3 Release/deliver the approved TEI / Non-TEI / formal letter of compliance through the following:	None	8 hours 12 minutes	<i>Administrative Officer</i> CRMD



	<p>4.3a Deliver to the Bureau of Customs (BOC) if releasing TEI / Non-TEI</p> <p>4.3b Deliver it to the consignee's postal mail If releasing the formal letter for compliance</p> <p>4.4 A system-generated email notice will be sent to the applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance.</p>			
5. Receive an email notification confirming that the result of the application has been released/delivered.	None	None	None	
TOTAL:		None	4 working days 3 hours and 42 minutes	



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

a. R.A. No. 10863 (CMTA), Sec. 800(v) and R.A. No. 10963 (TRAIN), Sec. 109(T)

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

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

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<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 or Representative, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 3. License Number 4. Name of broker or representative 5. Email address 6. 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 - Requesting party - Professional Regulation Commission - Requesting party - Requesting party - Requesting party
<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</p> <ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Authorization Letter (if authorized representative) 3. Notarized Affidavit of End-Use/Ownership <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> 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"> - Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - DOF – RO - Shipping Company - Shipper from country of origin - CAAP - Requesting party/Applicant - BOC - Requesting party/Applicant - CAB - Requesting party/Applicant - Requesting party/Applicant

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <ol style="list-style-type: none"> 1. One-time registration through RO Kiosk or at DOF Website 	<ol style="list-style-type: none"> 1.1 Assist the applicant in encoding the required entries. 	None	None	<i>Administrative Assistant</i> RO



<p>https://teslite.dof.gov.ph to provide corporate/individual information and upload the documents in support of registration.</p> <ul style="list-style-type: none"> ● If First time applicant, start from Client Step A. Registration ● If Registered applicant, proceed to Client Step B. <i>Officer of the Day</i> Checklisting 				
	<p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a Send an email notice of approval if correct and complete</p> <p>1.2b Send an email notice of disapproval if incorrect and incomplete</p>	None	None	<i>Administrative Assistant</i> RO
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>	None	None	None	
<p>B. Officer of the Day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1.1 Check the completeness of supporting documents.</p> <p>1.1a Forward the application the respective division for encoding the required entries in the e-TES^{Lit} if complete.</p>	None	None	<i>Officer of the Day, Tax Specialist</i> RO



	<p>1.1b Return application documents to the applicant if incomplete.</p> <p>1.2 Encode the required entries in the e-TES^{Lite} and generate the application number.</p> <p>1.3 Return the application documents to the applicant for submission in CRMD.</p>	None	None	<i>Administrative Assistant</i> CTD
C. Filing				
1. File the application with complete set of documentary requirements at the CRMD.	1.1 Receive the application with complete set of documentary requirements.	None	1 hour	<i>Administrative Officer</i> CRMD
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 Assign the application to respective RO Divisions.			
	2.2 Route the application to CTD.			
	2.3 Assign application to <i>Action Officer</i> .	None	30 minutes	<i>Division Chief</i> CTD
	<p>2.4 Evaluate the application and its supporting documents.</p> <p>2.4a If application is sufficient, proceed to agency action no. 3.1</p> <p>2.4b If application has discrepancy(cies), the <i>Action Officer</i> will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.</p>	None	4 hours	<i>Action Officer</i> (<i>Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist</i>) Customs and Tariff Division



3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Division Chief</i> CTD
	3.3 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Director III</i> RO
	3.4 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Director IV</i> RO
	3.5 Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary</i> ROG
	3.6 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	<i>Administrative Assistant</i> ROG
4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release. 4.3 Release/deliver the approved TEI / Non-TEI / formal letter of compliance through the following: 4.3a Deliver to the Bureau of Customs (BOC) if releasing TEI / Non-TEI	None	8 hours 12 minutes	<i>Administrative Officer</i> CRMD



	<p>4.3b Deliver it to the consignee's postal mail If releasing the formal letter for compliance</p> <p>4.4 A system-generated email notice will be sent to the applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance.</p>			
5. Receive an email notification confirming that the result of the application has been released/delivered.	None	None	None	
TOTAL:		None	4 working days 3 hours and 42 minutes	



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

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

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 or Representative, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 3. License Number 4. Name of broker or representative 5. Email address 6. 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 - Requesting party - Professional Regulation Commission - Requesting party - Requesting party - Requesting party

<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</p> <ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Authorization Letter (if authorized representative) 3. Notarized Affidavit of End-Use/Ownership <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> 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"> - Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template <ul style="list-style-type: none"> - DOF – RO - Shipping Company - Shipper from country of origin - CAAP - Requesting party/Applicant
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CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <ol style="list-style-type: none"> 1. One-time registration through RO Kiosk or at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload the documents in support of registration. 	<ol style="list-style-type: none"> 1.1 Assist the applicant in encoding the required entries. 	None	None	<i>Administrative Assistant RO</i>



<ul style="list-style-type: none"> ● If First time applicant, start from Client Step A. Registration ● If Registered applicant, proceed to Client Step B. <i>Officer of the Day</i> Checklisting 				
	<p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a Send an email notice of approval if correct and complete</p> <p>1.2b Send an email notice of disapproval if incorrect and incomplete</p>	None	None	<i>Administrative Assistant</i> RO
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>	None	None	None	
<p>B. Officer of the Day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1.1 Check the completeness of supporting documents.</p> <p>1.1a Forward the application the respective division for encoding the required entries in the e-TES^{Lit} if complete.</p> <p>1.1b Return application documents to the applicant if incomplete.</p>	None	None	<i>Officer of the Day, Tax Specialist</i> RO



	1.2 Encode the required entries in the e-TESS ^{Lite} and generate the application number.	None	None	<i>Administrative Assistant</i> CTD
	1.3 Return the application documents to the applicant for submission in CRMD.			
C. Filing				
1. File the application with complete set of documentary requirements at the CRMD.	1.1 Receive the application with complete set of documentary requirements.	None	1 hour	<i>Administrative Officer</i> CRMD
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 Assign the application to respective RO Divisions.			
	2.2 Route the application to CTD.			
	2.3 Assign application to <i>Action Officer</i> .	None	30 minutes	<i>Division Chief</i> CTD
	2.4 Evaluate the application and its supporting documents. 2.4a If application is sufficient , proceed to agency action no. 3.1 2.4b If application has discrepancy(cies) , the <i>Action Officer</i> will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	<i>Action Officer</i> (<i>Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist</i>) CTD
3. Receive an email notice of compliance and complied; or applicant did not	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			



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



	<p>4.3b Deliver it to the consignee's postal mail If releasing the formal letter for compliance</p> <p>4.4 A system-generated email notice will be sent to the applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance.</p>			
5. Receive an email notification confirming that the result of the application has been released/delivered.	None	None	None	
TOTAL:		None	4 working days 3 hours and 42 minutes	



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

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

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
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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 or Representative, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 3. License Number 4. Name of broker or representative 5. Email address 6. 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 - Requesting party - Professional Regulation Commission - Requesting party - Requesting party - Requesting party
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<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</p> <ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 2. Authorization Letter (if authorized representative) 3. Notarized Affidavit of End-Use/Ownership <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> 4. Previously issued Tax Exemption Indorsement (TEI) with supporting documents: <ul style="list-style-type: none"> - Import Bill of Lading/Airway Bill - Commercial Invoice <p>PHOTOCOPY (IF AIRCRAFT):</p> <ol style="list-style-type: none"> 5. Certification from CAAP 6. Notarized Lease Agreement 7. Notarized Lease Termination Agreement (if applicable) 	<ul style="list-style-type: none"> - Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - DOF – RO - Shipping Company - Shipper from country of origin - CAAP - Requesting party/Applicant - Requesting party/Applicant
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CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <ol style="list-style-type: none"> 1. One-time registration through RO Kiosk or at DOF Website https://teslite.dof.gov.ph to provide corporate/individual 	<ol style="list-style-type: none"> 1.1 Assist the applicant in encoding the required entries. 	None	None	<i>Administrative Assistant</i> RO



<p>information and upload the documents in support of registration.</p> <ul style="list-style-type: none"> • If First time applicant, start from Client Step A. Registration • If Registered applicant, proceed to Client Step B. <i>Officer of the Day</i> Checklisting 				
	<p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a Send an email notice of approval if correct and complete</p> <p>1.2b Send an email notice of disapproval if incorrect and incomplete</p>	None	None	<p><i>Administrative Assistant</i> RO</p>
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>	None	None	None	
<p>B. Officer of the Day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1.1 Check the completeness of supporting documents.</p> <p>1.1a Forward the application the respective division for encoding the required entries in the e-TES^{Lit} if complete.</p>	None	None	<p><i>Officer of the Day, Tax Specialist</i> RO</p>



	1.1b Return application documents to the applicant if incomplete.			
	1.2 Encode the required entries in the e-TESS ^{Lite} and generate the application number.	None	None	<i>Administrative Assistant</i> CTD
	1.3 Return the application documents to the applicant for submission in CRMD.			
C. Filing				
1. File the application with complete set of documentary requirements at the CRMD.	1.1 Receive the application with complete set of documentary requirements.	None	1 hour	<i>Administrative Officer</i> CRMD
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.			
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2.1 Assign the application to respective RO Divisions.			
	2.2 Route the application to CTD.			
	2.3 Assign application to <i>Action Officer</i> .	None	30 minutes	<i>Division Chief</i> CTD
	2.4 Evaluate the application and its supporting documents. 2.4a If application is sufficient , proceed to agency action no. 3.1 2.4b If application has discrepancy(cies) , the <i>Action Officer</i> will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	<i>Action Officer</i> (<i>Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist</i>) CTD



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



	<p>4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release.</p> <p>4.3 Release/deliver the approved TEI / Non-TEI / formal letter of compliance through the following:</p> <p>4.3a Deliver to the Bureau of Customs (BOC) if releasing TEI / Non-TEI</p> <p>4.3b Deliver it to the consignee's postal mail If releasing the formal letter for compliance</p> <p>4.4 A system-generated email notice will be sent to the applicant confirming the release / delivery of TEI / Non-TEI / formal letter of compliance.</p>	None	8 hours 12 minutes	Administrative Officer CRMD
5. Receive an email notification confirming that the result of the application has been released/delivered.	None	None	None	
TOTAL:		None	4 working days 3 hours and 42 minutes	



1. Granting of Tax Exemption on Diplomatic Importations

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

Office or Division:	Revenue Office (RO) – Internal Revenue Division (IRD) Central Records Management Division (CRMD)
Classification:	Complex
Type of Transaction:	G2G- Government to Government
Who may avail:	Diplomatic entities or personnel
CHECKLIST OF REQUIREMENTS	
ONE-TIME REGISTRATION:	WHERE TO SECURE
<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 or Representative, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 2. License Number 3. Name of broker or representative 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 - Requesting Party - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)	
<p>ORIGINAL COPY:</p> <ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> 2. Import Bill of Lading/AWB 3. Commercial Invoice (Packing List, if applicable) 4. DFA recommendation 5. Note Verbale from the Embassy 	<ul style="list-style-type: none"> - Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping Company - Shipper from country of origin - Department of Foreign Affairs - Importing Embassy



CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <p>1. One-time registration through RO Kiosk or online at DOF Website https://teslite.dof.gov.ph to provide <u>corporate/individual information and upload the documents in support of registration</u></p> <ul style="list-style-type: none"> • If First time applicant, start from <i>Client Step A. Registration</i> • If Registered applicant, proceed to <i>Client Step B. Filing</i> 	<p>1.1 Assist the applicant in encoding the required entries</p> <p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a. Send an email notice of approval if correct and complete</p> <p>1.2b. Send an email notice of disapproval if incorrect or incomplete</p>	None	None	<p><i>Administrative Assistant</i> RO</p>
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>				
<p>B. Filing</p> <p>1. File the application with complete set of documentary requirements at the CRMD.</p>	<p>1.1 Receive the application with complete set of documentary requirements.</p>	None	1 hour	<p><i>Administrative Officer</i> CRMD</p>
	<p>1.2 Provide the second copy of the checklist with corresponding application number and CRMD received stamp.</p>			



	1.3. A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2. Assign the application to respective RO Divisions.			
	2.1. Route the application to IRD.			
	2.2. Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> IRD
	2.3. Evaluate the application and draft appropriate Tax Exemption Indorsement (TEI) / Non-TEI. 2.3a. Proceed to agency action no. 4 if application is sufficient. 2.3b. Issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued If application has discrepancy(cies).	None	4 hours	<i>Action Officer</i> <i>(Tax Specialist II,</i> <i>Sr. Tax Specialist,</i> <i>Supervising Tax</i> <i>Specialist)</i> IRD
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.2 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Division Chief</i> IRD
	3.3 Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Director III</i> RO
	3.4 Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	<i>Director IV</i> RO



	3.5 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	1 hour	<i>Administrative Assistant</i> RO
4. Receive email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI / Non-TEI / formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> CRMD
	4.3 A system-generated email notice will be sent to the applicant confirming the release / delivery of either the following: 4.3a Issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued If application has discrepancy(cies) 4.3b Deliver to the consignee's postal for the release of the formal letter for compliance.			
5. Receive email notification confirming that the result of the application has been released/delivered. 5a. BOC 5b. Consignee's postal mail.		None		
TOTAL:		None	3 working days 6 hrs 42 mins	



2. Granting of Tax Exemption on Importations under International Agreements

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

Stores and commissary supplies, ground and security equipment, component parts, instructional materials, training aids, stores and airline documents of airlines of International Civil Aviation Organization (ICAO) member countries.

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

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<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 or Representative, if any</p> <ol style="list-style-type: none"> Tax Identification Number (for broker only) Valid Government-issued ID (for representative only) License Number Name of broker or representative 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 - Requesting Party - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party
<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</p> <ol style="list-style-type: none"> Completely filled-out DOF-RO Form No. 91 Authorization Letter (if authorized representative) Notarized Affidavit of End-Use/Ownership <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> Import Bill of Lading/AWB Commercial Invoice (Packing List, if applicable) CAAP Certification NTC Clearance, if applicable 	<ul style="list-style-type: none"> - Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping Company - Shipper from country of origin - Civil Aviation Authority of the Philippines - National Telecommunications Commission



CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <p>1. One-time registration through RO Kiosk or online at DOF Website https://teslite.dof.gov.ph to provide <u>corporate/individual information and upload the documents in support of registration</u></p> <ul style="list-style-type: none"> • If First time applicant, start from Client Step A. Registration <p>If Registered applicant, proceed to Client Step B. Filing</p>	<p>1.1 Assist the applicant in encoding the required entries</p> <p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a. Send an email notice of approval if correct and complete</p> <p>1.2b. Send an email notice of disapproval if incorrect or incomplete</p>	None	None	Administrative Assistant RO
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only).</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website.</p>				
<p>B. Officer of the day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1. Check the completeness of supporting documents.</p> <p>1a. Forward the application the respective division for encoding the required entries in the e-TESt^{Lite} If complete.</p>	None	None	Officer of the Day, Tax Specialist RO




	1b. Return application documents to the applicant if incomplete.			
	1.1. Encode the required entries in the e-TES ^{Lite} and generate the application number.	None	None	<i>Administrative Assistant</i> IRD
	1.2 Return the application documents to the applicant for submission in CRMD.			
C. Filing		None	1 hour	<i>Administrative Officer</i> CRMD
1. File the application with complete set of documentary requirements at the CRMD.	1. Receive the application with complete set of documentary requirements.			
	1.1. Provide the second copy of the checklist with corresponding application number and CRMD received stamp.			
	1.2. A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2. Assign the application to respective RO Divisions.			
	2.1. Route the application to IRD.			
	2.2. Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> IRD
	2.3. Evaluate the application and draft appropriate Tax Exemption Indorsement (TEI) / Non-TEI.	None	4 hours	<i>Action Officer</i> (<i>Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist</i>) IRD
	2.3a. Proceed to agency action no. 4 if application is sufficient			
	2.3b. Issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued If application has discrepancy(cies)			



3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3. Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.1. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Division Chief</i> IRD
	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Director III</i> RO
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	4 hours	<i>Director IV</i> RO
	3.4. Review/approve the TEI/ Non-TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary</i> ROG
	3.5. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	<i>Administrative Assistant</i> ROG
4. Receive email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1. Transmit the approved TEI/Non-TEI/formal letter of compliance and supporting documents to CRMD for release.			
	4.2. Prepare the approved TEI / Non-TEI / formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> CRMD
	4.3. A system-generated email notice will be sent to the applicant confirming the release / delivery of either the following: 4.3a. Deliver to Bureau of Customs (BOC) for the release of TEI / Non-TEI.			



	4.3b. Deliver to the consignee's postal for the release of the formal letter for compliance.			
5. Receive email notification confirming that the result of the application has been released/delivered to either the following: 5a. BOC 5b. Consignee's postal mail.				
TOTAL:		None	4 working days 3 hours and 42 minutes	



b. Section 9(a), (b), (c), 19(f) and 21 of the Convention on the Privileges and Immunities of the Specialized Agencies of the United Nations
 Goods for official use of UN specialized agencies and household goods and personal effects of executive head and its officials.

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

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<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 or Representative, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 2. License Number 3. Name of broker or representative 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 - Requesting Party - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party
<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</p> <ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> 2. Import Bill of Lading/AWB 3. Commercial Invoice (Packing List, if applicable) 4. DFA recommendation 5. Letter request by the Agency 	<ul style="list-style-type: none"> - Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping company - Shipper from country of origin - Department of Foreign Affairs - United Nations Organization



CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <p>1. One-time registration through RO Kiosk or online at DOF Website https://teslite.dof.gov.ph to provide <u>corporate/individual information and upload the documents in support of registration</u></p> <ul style="list-style-type: none"> ● If First time applicant, start from <i>Client Step A. Registration</i> ● If Registered applicant, proceed to <i>Client Step B. Filing</i> 	<p>1.1 Assist the applicant in encoding the required entries</p> <p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a. Send an email notice of approval if correct and complete</p> <p>1.2b. Send an email notice of disapproval if incorrect or incomplete</p>	None	None	Administrative Assistant RO
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>				
<p>B. Filing</p> <p>1. File the application with complete set of documentary requirements at the CRMD.</p>	<p>1. Receive the application with complete set of documentary requirements.</p>	None	1 hour	Administrative Officer CRMD
	<p>1.1. Provide the second copy of the checklist with corresponding application number and CRMD received stamp.</p>			



	1.2. A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2. Assign the application to respective RO Divisions.			
	2.1. Route the application to IRD.			
	2.2. Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> IRD
	2.3. Evaluate the application and draft appropriate Tax Exemption Indorsement (TEI) / Non-TEI. 2.3a. Proceed to agency action no. 4 if application is sufficient 2.3b. Issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued If application has discrepancy(cies)	None	4 hours	<i>Action Officer</i> (<i>Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist</i>) IRD
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3. Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.1. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Division Chief</i> IRD
	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Director III</i> RO
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	<i>Director IV</i> RO



	3.4. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	1 hour	<i>Administrative Assistant</i> RO
4. Receive email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	4.2. Prepare the approved TEI / Non-TEI / formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> CRMD
	4.3. A system-generated email notice will be sent to the applicant confirming the release / delivery of either the following: 4.3a. Deliver to Bureau of Customs (BOC) for the release of TEI / Non-TEI. 4.3b. Deliver to the consignee's postal for the release of the formal letter for compliance.			
5. Receive email notification confirming that the result of the application has been released/delivered to either the following: 5a. BOC 5b. Consignee's postal mail.				
TOTAL:		None	3 working days 6 hrs 42 mins	



3. Granting of Tax Exemption on Importations under Bilateral Agreements

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

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

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
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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 or Representative, if any

1. Tax Identification Number (for broker only)
2. Valid Government-issued ID (for representative only)
2. License Number
3. Name of broker or representative
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
- Requesting Party
- Professional Regulation Commission
- Requesting Party
- Requesting Party
- Requesting Party

APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)

ORIGINAL COPY:

1. Completely filled-out DOF-RO Form No. 91
2. Notarized Affidavit of End-Use/Ownership
3. Authorization letter (if authorized representative)

PHOTOCOPY:

4. Import Bill of Lading/AWB
5. Commercial Invoice (Packing List, if applicable)

- Requesting party/Applicant through the DOF Website <https://bit.ly/form-91-authorize-and-affidavit-template>
- Shipping company
- Shipper from country of origin



CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <p>1. One-time registration through RO Kiosk or online at DOF Website https://teslite.dof.gov.ph to provide <u>corporate/individual information and upload the documents in support of registration</u></p> <ul style="list-style-type: none"> • If First time applicant, start from <i>Client Step A. Registration</i> • If Registered applicant, proceed to <i>Client Step B. Filing</i> 	<p>1.1 Assist the applicant in encoding the required entries</p> <p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a. Send an email notice of approval if correct and complete</p> <p>1.2b. Send an email notice of disapproval if incorrect or incomplete</p>	None	None	<p><i>Administrative Assistant</i> RO</p>
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>				
<p>B. Officer of the day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1. Check the completeness of supporting documents.</p> <p>1a. Forward the application the respective division for encoding the required entries in the e-TESS^{Lite} If complete.</p>	None	None	<p><i>Officer of the Day, Tax Specialist</i> RO</p>



	1b. Return application documents to the applicant if incomplete.			
	1.1. Encode the required entries in the e-TES ^{Lite} and generate the application number.	None	None	<i>Administrative Assistant</i> IRD
	1.2 Return the application documents to the applicant for submission in CRMD.			
C. Filing		None	1 hour	<i>Administrative Officer</i> CRMD
1. File the application with complete set of documentary requirements at the CRMD.	1. Receive the application with complete set of documentary requirements.			
	1.1. Provide the second copy of the checklist with corresponding application number and CRMD received stamp.			
	1.2. A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2. Assign the application to respective RO Divisions.			
	2.1. Route the application to IRD.			
	2.2. Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> IRD
	2.3. Evaluate the application and draft appropriate Tax Exemption Indorsement (TEI) / Non-TEI.	None	4 hours	<i>Action Officer</i> (<i>Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist</i>) IRD
	2.3a. Proceed to agency action no. 4 if application is sufficient			
	2.3b. Issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued If application has discrepancy(cies)			



3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3. Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.1. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Division Chief</i> IRD
	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Director III</i> RO
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	4 hours	<i>Director IV</i> RO
	3.4. Review/approve the TEI/ Non-TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary</i> ROG
	3.5. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	<i>Administrative Assistant</i> ROG
4. Receive email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1. Transmit the approved TEI/Non-TEI/formal letter of compliance and supporting documents to CRMD for release.			
	4.2. Prepare the approved TEI / Non-TEI / formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> CRMD
	4.3. A system-generated email notice will be sent to the applicant confirming the release / delivery of either the following: 4.3a. Deliver to Bureau of Customs (BOC) for the release of TEI / Non-TEI.			



	4.3b. Deliver to the consignee's postal for the release of the formal letter for compliance.			
5.1 Receive email notification confirming that the result of the application has been released/delivered to either the following: 5a. BOC 5b. Consignee's postal mail.				
TOTAL:		None	4 working days 3 hours and 42 minutes	



- b. Article VIII D(4), I.2 and 3 of the Host Country Agreement between GOP and the ASEAN Centre for Biodiversity (ACB)
Goods for the official use of ASEAN Centre for Biodiversity and furniture, personal effects and other goods of the ACB executive director, non-Filipino officers, staff and consultants.
- c. Article IV, Sections 21, 24 and 26 of the Agreement between the Republic of the Philippines and the International Center for Living and Aquatic Resources Management to establish the Office of the Worldfish Center in the Philippines
Official goods, personal effects and furniture of non-Filipino personnel of the office of the Worldfish Center in the Philippines.
- d. Article 2(2), 2(5), 3(1) and 5(3)(g), of the Headquarters Agreement between the GOP and the International Committee of the Red Cross (ICRC)
Goods and motor vehicle for official use, relief supplies, property, furniture, effects and household equipment of the ICRC and its non-Filipino delegates and alien employees.
- e. Article 4(5) and 5(3) of the Agreement between the Republic of the Philippines and Federal Republic of Germany concerning Technical Cooperation
Articles for German technical cooperation projects, personal effects and motor vehicles of German experts, teachers and technicians and their families
- f. Article VI.1(b), IX. 1(1), 2(2), XI. 2.1(b)(i)(ii)(iii) and 2 (2)(a) of the Agreement on Technical Cooperation between the Government of the Republic of the Philippines and the Government of Japan
Luggage, personal effects, household effects consumer goods and motor vehicle of Japan International Cooperation Agency (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 JICA to the GOP and for the use of the experts, members of the missions and senior volunteers and Importation of equipment, machinery materials and motor vehicles of the JICA office.
- g. Article 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
- h. Article 13(3) and (6) of the Agreement between the Government of the Republic of the Philippines and the Government of Australia concerning the Status of the Visiting Forces of each State in the Territory of the Other State
Equipment, materials, motor vehicles, provisions and supplies, bullets, ammunitions and explosives devices, fuel, oil and lubricants for the official use of Australian Visiting Forces and its civilian components
- i. Article VII (1) and (2) of the Agreement Between the Government of the Republic of the Philippines and the Government of United States of America regarding the Treatment of the United States Forces Visiting the Philippines
Equipment, materials and supplies, personal baggage, personal effects and other property of US visiting forces and its personnel.



- j. Article XI(2)(a)(b) of the Agreement Between the Government of the Philippines and the Southeast Asian Ministers of Education Organization Regarding the Temporary Operation of the SEAMEO Regional Centre for Educational Innovation and Technology (INNOTECH).
Equipment, commodities, articles, documents, material and official vehicles of SEAMEO-INNOTECH
- k. Article VI (A) of the Agreement between the United Nations Children's Fund (UNICEF) and the Government of the Philippines
Assets and property of the UNICEF.
- l. Clause 1, 2 and 3 of Diplomatic Note No. 1071 of the Agreement between the Republic of the Philippines and the United States Government on the humanitarian activities of American voluntary relief and rehabilitation agencies
Food, clothing, medicine and other relief and rehabilitation supplies and equipment of US voluntary relief and rehabilitation agencies
- m. Section 11(a), (b), (c) and Section 22(f), (g) of the Host Agreement between the Philippine Government and the World Health Organization
Motor vehicle, furniture and personal effects assets, property, medical supplies, any other goods or articles, and publications of the WHO and its official
- n. Article III and Article IV(2)(a)(b) of the Memorandum of Agreement between the Government of the Republic of the Philippines and the World Organization of the Scout Movement.
Household goods, personal effects and motor vehicle of the WOSM Regional executive commissioner and Deputy regional executive commissioner and goods for official use of the WOSM.
- o. Article 3 (1) (3) and 4 of the Cooperation Agreement between the Government of the Republic of the Philippines and the International Organization for Migration
Goods and motor vehicle of the International Organization for Migration and its director, deputy director general, and staff.

Office or Division:	Revenue Office (RO) – Internal Revenue Division (IRD) Central Records Management Division (CRMD)
Classification:	Complex
Type of Transaction:	G2G- Government-to-Government
Who may avail:	<ul style="list-style-type: none"> ● ASEAN Center for Biodiversity ● International Center for Living Aquatic Resources Management (ICLARM) ● International Committee of the Red Cross (ICRC) ● German Embassy and technical cooperation experts ● JICA Office and JICA technical cooperation experts ● Japanese Airlines ● Australian Visiting Forces ● US Visiting Forces ● Southeast Asian Ministers of Education Organization Center for Educational Innovation and Technology ● United Nations Children’s Fund (UNICEF) ● US voluntary relief agencies



- World Health Organization (WHO)
- World Organization of the Scout Movement (WOSM)
- International Organization for Migration (IOM)

CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
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 or Representative, if any 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 2. License Number 3. Name of broker or representative 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 - Requesting Party - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party		
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS) ORIGINAL COPY: 1. Completely filled-out DOF-RO Form No. 91 PHOTOCOPY: 2. Import Bill of Lading/AWB 3. Commercial Invoice (Packing List, if applicable) 4. DFA recommendation 5. Note Verbale from the Embassy		- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping Company - Shipper from country of origin - Department of Foreign Affairs - Importing Embassy		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Registration 1. One-time registration through RO Kiosk or online at DOF Website https://teslite.dof.gov.ph to provide <u>corporate/individual information and upload the documents in support of registration</u> • If First time applicant, start from Client Step A. Registration • If Registered applicant, proceed to Client Step B. Filing	1.1 Assist the applicant in encoding the required entries 1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents. 1.2a. Send an email notice of approval if correct and complete	None	None	Administrative Assistant RO



	1.2b. Send an email notice of disapproval if incorrect or incomplete			
2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)				
2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website				
B. Filing		None	1 hour	<i>Administrative Officer</i> CRMD
1. File the application with complete set of documentary requirements at the CRMD.	1. Receive the application with complete set of documentary requirements.			
	1.1. Provide the second copy of the checklist with corresponding application number and CRMD received stamp.			
	1.2. A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2. Assign the application to respective RO Divisions.			
	2.1. Route the application to IRD.			
	2.2. Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> IRD



	<p>2.3. Evaluate the application and draft appropriate Tax Exemption Indorsement (TEI) / Non-TEI.</p> <p>2.3a. Proceed to agency action no. 4 if application is sufficient</p> <p>2.3b. Issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued If application has discrepancy(cies)</p>	None	4 hours	<p><i>Action Officer</i> <i>(Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> IRD</p>
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3. Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.1. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<p><i>Division Chief</i> IRD</p>
	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<p><i>Director III</i> RO</p>
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	<p><i>Director IV</i> RO</p>
	3.4. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	1 hour	<p><i>Administrative Assistant</i> RO</p>
4. Receive email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	4.2. Prepare the approved TEI / Non-TEI / formal letter of compliance for release.	None	8 hours 12 minutes	<p><i>Administrative Officer</i> CRMD</p>



	<p>4.2. A system-generated email notice will be sent to the applicant confirming the release / delivery of either the following:</p> <p>4.3a. Issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued If application has discrepancy(cies)</p> <p>4.3b. Deliver to the consignee's postal for the release of the formal letter for compliance.</p>			
<p>5. Receive email notification confirming that the result of the application has been released/delivered to either the following:</p> <p>5a. BOC 5b. Consignee's postal mail.</p>				
TOTAL:		None	3 working days 6 hrs 42 mins	



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

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

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<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 or Representative, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 2. License Number 3. Name of broker or representative 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 - Requesting Party - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party
<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</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) <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. CAAP Certification 7. NTC Clearance, if applicable 	<ul style="list-style-type: none"> - Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping company - Shipper from country of origin - Civil Aviation Authority of the Philippines - National Telecommunications Commission



CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <p>1. One-time registration through RO Kiosk or online at DOF Website https://teslite.dof.gov.ph to provide <u>corporate/individual information and upload the documents in support of registration</u></p> <ul style="list-style-type: none"> • If First time applicant, start from <i>Client Step A. Registration</i> • If Registered applicant, proceed to <i>Client Step B. Filing</i> 	<p>1.1 Assist the applicant in encoding the required entries</p> <p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a. Send an email notice of approval if correct and complete</p> <p>1.2b. Send an email notice of disapproval if incorrect or incomplete</p>	None	None	<i>Administrative Assistant RO</i>
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>				
<p>B. Officer of the day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1. Check the completeness of supporting documents.</p> <p>1a. Forward the application the respective division for encoding the required entries in the e-TESS^{Lite} If complete.</p> <p>1b. Return application documents to the applicant if incomplete.</p>	None	None	<i>Officer of the Day, Tax Specialist RO</i>



	1.1. Encode the required entries in the e-TES ^{Lite} and generate the application number.	None	None	<i>Administrative Assistant</i> IRD
	1.2 Return the application documents to the applicant for submission in CRMD.			
C. Filing		None	1 hour	<i>Administrative Officer</i> CRMD
1. File the application with complete set of documentary requirements at the CRMD.	1. Receive the application with complete set of documentary requirements.			
	1.1. Provide the second copy of the checklist with corresponding application number and CRMD received stamp.			
	1.2. A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2. Assign the application to respective RO Divisions.			
	2.1. Route the application to IRD.	None	30 minutes	<i>Division Chief</i> IRD
	2.2. Assign application to Action Officer.			
	2.3. Evaluate the application and draft appropriate Tax Exemption Indorsement (TEI) / Non-TEI.	None	4 hours	<i>Action Officer</i> (<i>Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist</i>) IRD
	2.3a. Proceed to agency action no. 4 if application is sufficient			
	2.3b. Issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued If application has discrepancy(cies)			
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3. Draft TEI / Non-TEI / formal letter of compliance for review and approval.			



	3.1. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Division Chief</i> IRD
	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Director III</i> RO
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	4 hours	<i>Director IV</i> RO
	3.4. Review/approve the TEI/ Non-TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary</i> ROG
	3.5. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	<i>Administrative Assistant</i> ROG
4. Receive email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1. Transmit the approved TEI/Non-TEI/formal letter of compliance and supporting documents to CRMD for release.			
	4.2. Prepare the approved TEI / Non-TEI / formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> CRMD
	4.3. A system-generated email notice will be sent to the applicant confirming the release / delivery of either the following: 4.3a. Issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued If application has discrepancy(cies)			



	4.3b. Deliver to the consignee's postal for the release of the formal letter for compliance.			
5. Receive email notification confirming that the result of the application has been released/delivered to either the following: 5a. BOC 5b. Consignee's postal mail.				
TOTAL:		None	4 working days 3 hours and 42 minutes	



q. Article XI(3)(b) and (c) of the agreement between the government of the Philippines and the Southeast Asian Ministers of Education Organization regarding the temporary operation of the SEAMEO Regional Centre for Educational Innovation and Technology (INNOTECH) Equipment, commodities, articles, documents, material and official vehicles of SEAMEO-INNOTECH, and furniture, personal effects and motor vehicle of the acting centre director and the non-Filipino officers and staff members of the SEAMEO-INNOTECH.

Office or Division:	Revenue Office (RO) – Internal Revenue Division (IRD) Revenue Operations Group (ROG) Central Records Management Division (CRMD)
Classification:	Complex
Type of Transaction:	G2G- Government-to-Government
Who may avail:	Southeast Asian Ministers of Education Organization Center for Educational Innovation and Technology

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<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 or Representative, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 2. License Number 3. Name of broker or representative 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 - Requesting Party - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party
<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</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) <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. DepEd recommendation NTC Clearance, if applicable 	<ul style="list-style-type: none"> - Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping company - Shipper from country of origin - Department of Education



CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <p>1. One-time registration through RO Kiosk or online at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload the documents in support of registration</p> <ul style="list-style-type: none"> • If First time applicant, start from Client Step A. Registration • If Registered applicant, proceed to Client Step B. Filing 	<p>1.1 Assist the applicant in encoding the required entries</p> <p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a. Send an email notice of approval if correct and complete</p> <p>1.2b. Send an email notice of disapproval if incorrect or incomplete</p>	None	None	Administrative Assistant RO
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>				
<p>B. B. Officer of the day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1. Check the completeness of supporting documents.</p> <p>1a. Forward the application the respective division for encoding the required entries in the e-TESLite If complete.</p> <p>1b. Return application documents to the applicant if incomplete.</p>	None	None	Officer of the Day, Tax Specialist RO



	1.1. Encode the required entries in the e-TES ^{Lite} and generate the application number.	None	None	<i>Administrative Assistant</i> IRD
	1.2 Return the application documents to the applicant for submission in CRMD.			
C. Filing		None	1 hour	<i>Administrative Officer</i> CRMD
1. File the application with complete set of documentary requirements at the CRMD.	1. Receive the application with complete set of documentary requirements.			
	1.1. Provide the second copy of the checklist with corresponding application number and CRMD received stamp.			
	1.2. A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2. Assign the application to respective RO Divisions.			
	2.1. Route the application to IRD.			
	2.2. Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> IRD
	2.3. Evaluate the application and draft appropriate Tax Exemption Indorsement (TEI) / Non-TEI.	None	4 hours	<i>Action Officer</i> (<i>Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist</i>) IRD
	2.3a. Proceed to agency action no. 4 if application is sufficient			
	2.3b. Issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued If application has discrepancy(cies)			
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3. Draft TEI / Non-TEI / formal letter of compliance for review and approval.			



	3.1. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Division Chief</i> IRD
	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Director III</i> RO
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	4 hours	<i>Director IV</i> RO
	3.4. Review/approve the TEI/ Non-TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary</i> ROG
	3.5. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	<i>Administrative Assistant</i> ROG
4. Receive email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1. Transmit the approved TEI/Non-TEI/formal letter of compliance and supporting documents to CRMD for release.			
	4.2. Prepare the approved TEI / Non-TEI / formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> CRMD
	4.3. A system-generated email notice will be sent to the applicant confirming the release / delivery of either the following: 4.3a. Issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued If application has discrepancy(cies) 4.3b. Deliver to the consignee's postal for the release of the formal letter for compliance.			



5. Receive email notification confirming that the result of the application has been released/delivered to either the following: 5a. BOC 5b. Consignee's postal mail.				
TOTAL:		None	4 working days 3 hours and 42 minutes	



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

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

Sportswear, equipment, supplies, instruments and materials of PSC, including donation to the Philippine Olympic Committee, and through the commission, to the various national sports associations.

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

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<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 (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</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) <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> 4. Import Bill of Lading/AWB 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) 	<ul style="list-style-type: none"> - Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping company - Shipper from country of origin - Philippine Sports Commission - Department of Trade and Industry-Board of Investments - Donor - Donee



CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <p>1. One-time registration through RO Kiosk or online at DOF Website https://teslite.dof.gov.ph to provide <u>corporate/individual information and upload the documents in support of registration</u></p> <ul style="list-style-type: none"> • If First time applicant, start from <i>Client Step A. Registration</i> • If Registered applicant, proceed to <i>Client Step B. Filing</i> 	<p>1.1 Assist the applicant in encoding the required entries</p> <p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a. Send an email notice of approval if correct and complete</p> <p>1.2b. Send an email notice of disapproval if incorrect or incomplete</p>			
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>		None	None	<i>Administrative Assistant</i> RO
<p>B. Officer of the day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1. Check the completeness of supporting documents.</p> <p>1a. Forward the application the respective division for</p>	None	None	<i>Officer of the Day, Tax Specialist</i> RO



	encoding the required entries in the e-TESS ^{Lite} If complete. 1b. Return application documents to the applicant if incomplete.			
	1.1. Encode the required entries in the e-TESS ^{Lite} and generate the application number.	None	None	<i>Administrative Assistant</i> IRD
	1.2 Return the application documents to the applicant for submission in CRMD.			
C. Filing		None	1 hour	<i>Administrative Officer</i> CRMD
1. File the application with complete set of documentary requirements at the CRMD.	1. Receive the application with complete set of documentary requirements.			
	1.1. Provide the second copy of the checklist with corresponding application number and CRMD received stamp.			
	1.2. A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2. Assign the application to respective RO Divisions.			
	2.1. Route the application to IRD.			
	2.2. Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> IRD
	2.3. Evaluate the application and draft appropriate Tax Exemption Indorsement (TEI) / Non-TEI. 2.3a. Proceed to agency action no. 4 if application is sufficient 2.3b. Issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued If application has discrepancy(cies)	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> IRD



3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3. Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.1. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Division Chief</i> IRD
	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Director III</i> RO
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	<i>Director IV</i> RO
	3.4. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	1 hour	<i>Administrative Assistant</i> RO
4. Receive email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	4.2. Prepare the approved TEI / Non-TEI / formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> CRMD
	4.3. A system-generated email notice will be sent to the applicant confirming the release / delivery of either the following: 4.3a. Issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued If application has discrepancy(cies)			



	4.3b. Deliver to the consignee's postal for the release of the formal letter for compliance.			
5. Receive email notification confirming that the result of the application has been released/delivered. 5a. BOC 5b. Consignee's postal mail.				
TOTAL:		None	3 working days 6 hrs 42 mins	



<p>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)</p>							
Office or Division:	Revenue Office (RO) – Internal Revenue Division (IRD) Revenue Operations Group (ROG) Central Records Management Division (CRMD)						
Classification:	Complex						
Type of Transaction:	G2G- Government-to-Government						
Who may avail:	Local Government Units (LGU)						
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%; text-align: center;">CHECKLIST OF REQUIREMENTS</th> <th style="width: 50%; text-align: center;">WHERE TO SECURE</th> </tr> </thead> <tbody> <tr> <td colspan="2"> <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 or Representative, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 2. License Number 3. Name of broker or representative 4. Email address 5. Contact number </td> </tr> <tr> <td colspan="2"> <p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</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) <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. LGU Board Resolution 7. DTI-FTEB Import Clearance </td> </tr> </tbody> </table>		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 or Representative, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 2. License Number 3. Name of broker or representative 4. Email address 5. Contact number 		<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</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) <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. LGU Board Resolution 7. DTI-FTEB Import Clearance 	
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 or Representative, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 2. License Number 3. Name of broker or representative 4. Email address 5. Contact number 							
<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</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) <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. LGU Board Resolution 7. DTI-FTEB Import Clearance 							
<p style="text-align: center;">WHERE TO SECURE</p> <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 - Requesting Party - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party 							
<p style="text-align: center;">WHERE TO SECURE</p> <ul style="list-style-type: none"> - Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping Company - Shipper from country of origin - Local Government Unit - Department of Trade and Industry's- Fair Trade Enforcement Bureau 							



CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <p>1. One-time registration through RO Kiosk or online at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload the documents in support of registration</p> <ul style="list-style-type: none"> ● If First time applicant, start from Client Step A. Registration ● If Registered applicant, proceed to Client Step B. Filing 	<p>1.1 Assist the applicant in encoding the required entries</p> <p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a. Send an email notice of approval if correct and complete</p> <p>1.2b. Send an email notice of disapproval if incorrect or incomplete</p>	None	None	Administrative Assistant RO
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>				
<p>B. Officer of the day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1. Check the completeness of supporting documents.</p> <p>1a. Forward the application the respective division for encoding the required entries in the e-TESLite If complete.</p> <p>1b. Return application documents to the applicant if incomplete.</p>	None	None	Officer of the Day, Tax Specialist RO



	1.1. Encode the required entries in the e-TESt ^{Lite} and generate the application number.	None	None	<i>Administrative Assistant</i> IRD
	1.2 Return the application documents to the applicant for submission in CRMD.			
C. Filing		None	1 hour	<i>Administrative Officer</i> CRMD
1. File the application with complete set of documentary requirements at the CRMD.	1. Receive the application with complete set of documentary requirements.			
	1.1. Provide the second copy of the checklist with corresponding application number and CRMD received stamp.			
	1.2. A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2. Assign the application to respective RO Divisions.			
	2.1. Route the application to IRD.			
	2.2. Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> IRD
	2.3. Evaluate the application and draft appropriate Tax Exemption Indorsement (TEI) / Non-TEI.	None	4 hours	<i>Action Officer</i> (<i>Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist</i>) IRD
	2.3a. Proceed to agency action no. 4 if application is sufficient			
	2.3b. Issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued If application has discrepancy(cies)			
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3. Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.1. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Division Chief</i> IRD



	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Director III</i> IRD
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	4 hours	<i>Director IV</i> RO
	3.4. Review/approve the TEI/ Non-TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary</i> ROG
	3.5. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	<i>Administrative Assistant</i> ROG
4. Receive email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1. Transmit the approved TEI/Non-TEI/formal letter of compliance and supporting documents to CRMD for release.			
	4.2. Prepare the approved TEI / Non-TEI / formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> CRMD
	4.3. A system-generated email notice will be sent to the applicant confirming the release / delivery of either the following: 4.3a. Issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued If application has discrepancy(cies) 4.3b. Deliver to the consignee's postal for the release of the formal letter for compliance.			
5. Receive email notification confirming that the result of the application has been released/delivered. 5a. BOC 5b. Consignee's postal mail.				
TOTAL:		None	4 working days 3 hours and 42 minutes	



c. Section 42(b) of R.A.7277 (Magna Carta for Disabled Persons)
Goods donated to a government agency, or an organization engaged in the rehabilitation of disabled persons

Office or Division:	Revenue Office (RO) – Internal Revenue Division (IRD) Revenue Operations Group (ROG) Central Records Management Division (CRMD)
Classification:	Complex
Type of Transaction:	G2G- Government-to-Government G2B - Government-to-Business
Who may avail:	Government agencies engaged in the rehabilitation of disabled persons and organizations of disabled persons

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<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 or Representative, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 2. License Number 3. Name of broker or representative 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 - Requesting Party - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party
<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</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) <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. NCDA/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) 	<ul style="list-style-type: none"> - Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - 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
<p>A. Registration</p> <p>1. One-time registration through RO Kiosk or online at DOF Website https://teslite.dof.gov.ph to provide <u>corporate/individual information and upload the documents in support of registration</u></p> <ul style="list-style-type: none"> • If First time applicant, start from <i>Client Step A. Registration</i> • If Registered applicant, proceed to <i>Client Step B. Filing</i> 	<p>1.1 Assist the applicant in encoding the required entries</p> <p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a. Send an email notice of approval if correct and complete</p> <p>1.2b. Send an email notice of disapproval if incorrect or incomplete</p>	None	None	<p><i>Administrative Assistant</i> RO</p>
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>				
<p>B. Officer of the day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1. Check the completeness of supporting documents.</p> <p>1a. Forward the application the respective division for encoding the required entries in the e-TESS^{Lite} If complete.</p> <p>1b. Return application documents to the applicant if incomplete.</p>	None	None	<p><i>Officer of the Day, Tax Specialist</i> RO</p>



	1.1. Encode the required entries in the e-TESS ^{Lite} and generate the application number.	None	None	<i>Administrative Assistant IRD</i>
	1.2 Return the application documents to the applicant for submission in CRMD.			
C. Filing		None	1 hour	<i>Administrative Officer CRMD</i>
1. File the application with complete set of documentary requirements at the CRMD.	1. Receive the application with complete set of documentary requirements.			
	1.1. Provide the second copy of the checklist with corresponding application number and CRMD received stamp.			
	1.2. A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2. Assign the application to respective RO Divisions.			
	2.1. Route the application to IRD.			
	2.2. Assign application to Action Officer.	None	30 minutes	<i>Division Chief IRD</i>
	2.3. Evaluate the application and draft appropriate Tax Exemption Indorsement (TEI) / Non-TEI.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist) CTD</i>
	2.3a. Proceed to agency action no. 4 if application is sufficient			
	2.3b. Issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued If application has discrepancy(cies)			
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3. Draft TEI / Non-TEI / formal letter of compliance for review and approval.			



	3.1. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Division Chief</i> IRD
	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Director III</i> RO
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	4 hours	<i>Director IV</i> RO
	3.4. Review/approve the TEI/ Non-TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary</i> ROG
	3.5. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	<i>Administrative Assistant</i> ROG
4. Receive email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1. Transmit the approved TEI/Non-TEI/formal letter of compliance and supporting documents to CRMD for release.			
	4.2. Prepare the approved TEI / Non-TEI / formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> CRMD
	4.3. A system-generated email notice will be sent to the applicant confirming the release / delivery of either the following: 4.3a. Deliver to Bureau of Customs (BOC) for the release of TEI / Non-TEI. 4.3b. Deliver to the consignee's postal for the release of the formal letter for compliance.			



5. Receive email notification confirming that the result of the application has been released/delivered to either the following: 5a. BOC 5b. Consignee's postal mail.				
TOTAL:		None	4 working days 3 hours and 42 minutes	



d. Section 21 of R.A. 7306, (Charter of the People’s Television Network, Inc.), as amended by Section 86(f) of R.A.10963 (TRAIN)
Broadcast equipment, apparatus and materials to be used in the operation the People’s Television Network, Incorporated

Office or Division:	Revenue Office (RO) – Internal Revenue Division (IRD) Revenue Operations Group (ROG) Central Records Management Division (CRMD)
Classification:	Complex
Type of Transaction:	G2G- Government-to-Government
Who may avail:	People's Television Network

CHECKLIST OF REQUIREMENTS

WHERE TO SECURE

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

- Requesting Party
- Bureau of Internal Revenue
- Securities and Exchange Commission
- Department of Trade and Industry
- Board of Investments
- Requesting Party
- Requesting Party
- Requesting Party

B. Broker or Representative, if any

1. Tax Identification Number (for broker only)
2. Valid Government-issued ID (for representative only)
2. License Number
3. Name of broker or representative
4. Email address
5. Contact number

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

APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)

ORIGINAL COPY:

1. Completely filled-out DOF-RO Form No. 91
2. Notarized Affidavit of End-Use/Ownership
3. Authorization letter (if authorized representative)

- Requesting party/Applicant through the DOF Website <https://bit.ly/form-91-authorize-and-affidavit-template>

PHOTOCOPY:

4. Import Bill of Lading/AWB
5. Commercial Invoice (Packing List, if applicable)
6. NTC Permit to Import
7. DTI-FTEB Import Authority

- 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
<p>A. Registration</p> <p>1. One-time registration through RO Kiosk or online at DOF Website https://teslite.dof.gov.ph to provide <u>corporate/individual information and upload the documents in support of registration</u></p> <ul style="list-style-type: none"> • If First time applicant, start from <i>Client Step A. Registration</i> • If Registered applicant, proceed to <i>Client Step B. Filing</i> 	<p>1.1 Assist the applicant in encoding the required entries</p> <p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a. Send an email notice of approval if correct and complete</p> <p>1.2b. Send an email notice of disapproval if incorrect or incomplete</p>	None	None	<i>Administrative Assistant</i> RO
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>				
<p>B. Officer of the day Checklist</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1. Check the completeness of supporting documents.</p> <p>1a. Forward the application the respective division for encoding the required entries in the e-TEST^{Lite} If complete.</p> <p>1b. Return application documents to the applicant if incomplete.</p> <p>1.1. Encode the required entries in the e-TEST^{Lite} and generate the application number.</p>	None	None	<i>Officer of the Day, Tax Specialist</i> RO
		None	None	<i>Administrative Assistant</i> IRD



	1.2 Return the application documents to the applicant for submission in CRMD.			
C. Filing		None	1 hour	<i>Administrative Officer</i> CRMD
1. File the application with complete set of documentary requirements at the CRMD.	1. Receive the application with complete set of documentary requirements.			
	1.1. Provide the second copy of the checklist with corresponding application number and CRMD received stamp.			
	1.2. A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2. Assign the application to respective RO Divisions.			
	2.1. Route the application to IRD.			
	2.2. Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> IRD
	2.3. Evaluate the application and draft appropriate Tax Exemption Indorsement (TEI) / Non-TEI. 2.3a. Proceed to agency action no. 4 if application is sufficient 2.3b. Issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued if application has discrepancy(cies)	None	4 hours	<i>Action Officer</i> (<i>Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist</i>) CTD
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3. Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.1. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Division Chief</i> IRD
	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also	None	4 hours	<i>Director III</i> RO



	made whether the shipment requires verification / inspection.			
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	4 hours	<i>Director IV</i> RO
	3.4. Review/approve the TEI/ Non-TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary</i> ROG
	3.5. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	<i>Administrative Assistant</i> ROG
4. Receive email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1. Transmit the approved TEI/Non-TEI/formal letter of compliance and supporting documents to CRMD for release.			
	4.2. Prepare the approved TEI / Non-TEI / formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> CRMD
	4.3. A system-generated email notice will be sent to the applicant confirming the release / delivery of either the following: 4.3a. Issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued If application has discrepancy(cies) 4.3b. Deliver to the consignee's postal for the release of the formal letter for compliance.			
5. Receive email notification confirming that the result of the application has been released/delivered to either the following: 5a. BOC 5b. Consignee's postal mail.				
TOTAL:		None	4 working days 3 hours and 42 minutes	



e. Section 14 of R.A. 7354 (Postal Service Act of 1992), as amended by Section 86(g) of R.A. 10963 (TRAIN)
Postal Equipment, Machineries, Spare Parts And Supplies

Office or Division:	Revenue Office (RO) – Internal Revenue Division (IRD) Revenue Operations Group (ROG) Central Records Management Division (CRMD)
Classification:	Complex
Type of Transaction:	G2G- Government-to-Government
Who may avail:	Philippine Postal Corporation

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<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 or Representative, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 2. License Number 3. Name of broker or representative 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 - Requesting Party - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party
<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</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) <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. BOI Certification of non-availability 	<ul style="list-style-type: none"> - Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping Company - Shipper from country of origin - Board of Investments



CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <p>1. One-time registration through RO Kiosk or online at DOF Website https://teslite.dof.gov.ph to provide <u>corporate/individual information and upload the documents in support of registration</u></p> <ul style="list-style-type: none"> • If First time applicant, start from <i>Client Step A. Registration</i> • If Registered applicant, proceed to <i>Client Step B. Filing</i> 	<p>1.1 Assist the applicant in encoding the required entries</p> <p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a. Send an email notice of approval if correct and complete</p> <p>1.2b. Send an email notice of disapproval if incorrect or incomplete</p>	None	None	<p><i>Administrative Assistant</i> RO</p>
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>				
<p>B. Officer of the day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1. Check the completeness of supporting documents.</p> <p>1a. Forward the application the respective division for encoding the required entries in the e-TESLite If complete.</p> <p>1b. Return application documents to the applicant if incomplete.</p> <p>1.1. Encode the required entries in the e-TESLite and generate the application number.</p> <p>1.2 Return the application documents to the applicant for submission in CRMD.</p>	None	None	<p><i>Officer of the Day, Tax Specialist</i> RO</p>
		None	None	<p><i>Administrative Assistant</i> IRD</p>



C. Filing 1. File the application with complete set of documentary requirements at the CRMD.	1. Receive the application with complete set of documentary requirements.	None	1 hour	Administrative Officer CRMD
	1.1. Provide the second copy of the checklist with corresponding application number and CRMD received stamp.			
	1.2. A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2. Assign the application to respective RO Divisions.			
	2.1. Route the application to IRD.			
	2.2. Assign application to Action Officer.	None	30 minutes	Division Chief IRD
	2.3. Evaluate the application and draft appropriate Tax Exemption Indorsement (TEI) / Non-TEI. 2.3a. Proceed to agency action no. 4 if application is sufficient 2.3b. Issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued If application has discrepancy(cies)	None	4 hours	Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist) CTD
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3. Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.1. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	Division Chief IRD
	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	Director III RO



	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	4 hours	<i>Director IV</i> RO
	3.4. Review/approve the TEI/ Non-TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary</i> or <i>Undersecretary</i> ROG
	3.5. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	<i>Administrative Assistant</i> ROG
4. Receive email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1. Transmit the approved TEI/Non-TEI/formal letter of compliance and supporting documents to CRMD for release.			
	4.2. Prepare the approved TEI / Non-TEI / formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> CRMD
	4.3. A system-generated email notice will be sent to the applicant confirming the release / delivery of either the following: 4.3a. Issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued If application has discrepancy(cies) 4.3b. Deliver to the consignee's postal for the release of the formal letter for compliance.			
5. Receive email notification confirming that the result of the application has been released/delivered to either the following: 5a. BOC 5b. Consignee's postal mail.				
TOTAL:		None	4 working days 3 hours and 42 minutes	



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

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

Office or Division:	Revenue Office (RO) – Internal Revenue Division (IRD) Revenue Operations Group (ROG) Central Records Management Division (CRMD)
Classification:	Complex
Type of Transaction:	G2G- Government-to-Government
Who may avail:	Bangko Sentral ng Pilipinas

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<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 or Representative, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 2. License Number 3. Name of broker or representative 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 - Requesting Party - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party
<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</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) <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 	<ul style="list-style-type: none"> - Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping Company - Shipper from country of origin



CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <p>1. One-time registration through RO Kiosk or online at DOF Website https://teslite.dof.gov.ph to provide <u>corporate/individual information and upload the documents in support of registration</u></p> <ul style="list-style-type: none"> • If First time applicant, start from <i>Client Step A. Registration</i> • If Registered applicant, proceed to <i>Client Step B. Filing</i> 	<p>1.1 Assist the applicant in encoding the required entries</p> <p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a. Send an email notice of approval if correct and complete</p> <p>1.2b. Send an email notice of disapproval if incorrect or incomplete</p>	None	None	<p><i>Administrative Assistant</i> RO</p>
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>				
<p>B. Officer of the day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1. Check the completeness of supporting documents.</p> <p>1a. Forward the application the respective division for encoding the required entries in the e-TES^{Lite} If complete.</p> <p>1b. Return application documents to the applicant if incomplete.</p>	None	None	<p><i>Officer of the Day, Tax Specialist</i> RO</p>



	1.1. Encode the required entries in the e-TESS ^{Lite} and generate the application number.	None	None	<i>Administrative Assistant</i> IRD
	1.2 Return the application documents to the applicant for submission in CRMD.			
C. Filing		None	1 hour	<i>Administrative Officer</i> CRMD
1. File the application with complete set of documentary requirements at the CRMD.	1. Receive the application with complete set of documentary requirements.			
	1.1. Provide the second copy of the checklist with corresponding application number and CRMD received stamp.			
	1.2. A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2. Assign the application to respective RO Divisions.			
	2.1. Route the application to IRD.			
	2.2. Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> IRD
	2.3. Evaluate the application and draft appropriate Tax Exemption Indorsement (TEI) / Non-TEI.	None	4 hours	<i>Action Officer</i> (<i>Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist</i>) CTD
	2.3a. Proceed to agency action no. 4 if application is sufficient			
	2.3b. Issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued If application has discrepancy(cies)			
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3. Draft TEI / Non-TEI / formal letter of compliance for review and approval.			



	3.1. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Division Chief</i> IRD
	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Director III</i> RO
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	4 hours	<i>Director IV</i> RO
	3.4. Review/approve the TEI/ Non-TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary</i> <i>Undersecretary</i> ROG
	3.5. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	<i>Administrative Assistant</i> ROG
4. Receive email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1. Transmit the approved TEI/Non-TEI/formal letter of compliance and supporting documents to CRMD for release.			
	4.2. Prepare the approved TEI / Non-TEI / formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> CRMD
	4.3. A system-generated email notice will be sent to the applicant confirming the release / delivery of either the following: 4.3a. Deliver to Bureau of Customs (BOC) for the release of TEI / Non-TEI. 4.3b. Deliver to the consignee's postal for the release of the formal letter for compliance.			
5. Receive email notification confirming that the result of the application has been released/delivered to either the following: 5a. BOC 5b. Consignee's postal mail.				
TOTAL:		None	4 working days 3 hours and 42 minutes	



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

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

Office or Division:	Revenue Office (RO) – Internal Revenue Division (IRD) Revenue Operations Group (ROG) Central Records Management Division (CRMD)
Classification:	Complex
Type of Transaction:	G2G - Government-to-Government
Who may avail:	National Dairy Authority

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<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 or Representative, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 2. License Number 3. Name of broker or representative 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 - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party
<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</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) <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. BOI Certification of non-availability 	<ul style="list-style-type: none"> - Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping Company - Shipper from country of origin - Board of Investments



CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <p>1. One-time registration through RO Kiosk or online at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload the documents in support of registration</p> <ul style="list-style-type: none"> • If First time applicant, start from Client Step A. Registration • If Registered applicant, proceed to Client Step B. Filing 	<p>1.1 Assist the applicant in encoding the required entries</p> <p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a. Send an email notice of approval if correct and complete</p> <p>1.2b. Send an email notice of disapproval if incorrect or incomplete</p>	None	None	Administrative Assistant RO
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>				
<p>B. Officer of the day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1. Check the completeness of supporting documents.</p> <p>1a. Forward the application the respective division for encoding the required entries in the e-TEST^{Lite} If complete.</p> <p>1b. Return application documents to the applicant if incomplete.</p> <p>1.1. Encode the required entries in the e-TEST^{Lite} and generate the application number.</p> <p>1.2 Return the application documents to the applicant for submission in CRMD.</p>	None	None	Officer of the Day, Tax Specialist RO
		None	None	Administrative Assistant IRD



C. Filing 1. File the application with complete set of documentary requirements at the CRMD.	1. Receive the application with complete set of documentary requirements.	None	1 hour	Administrative Officer CRMD
	1.1. Provide the second copy of the checklist with corresponding application number and CRMD received stamp.			
	1.2. A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2. Assign the application to respective RO Divisions.			
	2.1. Route the application to IRD.			
	2.2. Assign application to Action Officer.	None	30 minutes	Division Chief IRD
	2.3. Evaluate the application and draft appropriate Tax Exemption Indorsement (TEI) / Non-TEI. 2.3a. Proceed to agency action no. 4 if application is sufficient 2.3b. Issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued If application has discrepancy(cies)	None	4 hours	Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist) CTD
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3. Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.1. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	Division Chief IRD



	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Director III</i> RO
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	4 hours	<i>Director IV</i> RO
	3.4. Review/approve the TEI/ Non-TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary</i> or <i>Undersecretary</i> ROG
	3.5. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	<i>Administrative Assistant</i> ROG
4. Receive email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1. Transmit the approved TEI/Non-TEI/formal letter of compliance and supporting documents to CRMD for release.			
	4.2. Prepare the approved TEI / Non-TEI / formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> CRMD
	4.3. A system-generated email notice will be sent to the applicant confirming the release / delivery of either the following: 4.3a. Deliver to Bureau of Customs (BOC) for the release of TEI / Non-TEI. 4.3b. Deliver to the consignee's postal for the release of the formal letter for compliance.			
5. Receive email notification confirming that the result of the application has been released/delivered to either the following: 5a. BOC 5b. Consignee's postal mail.				
TOTAL:		None	4 working days 3 hours and 42 minutes	



h. Section 16 of R.A. 8282 (Social Security Law), as amended by Section 86(q) of R.A. 10963 (TRAIN)
Supplies, equipment, papers and documents of the Social Security System (SSS)

Office or Division:	Revenue Office (RO) – Internal Revenue Division (IRD) Revenue Operations Group (ROG) Central Records Management Division (CRMD)
Classification:	Complex
Type of Transaction:	G2G- Government-to-Government
Who may avail:	Social Security System

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<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 or Representative, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 2. License Number 3. Name of broker or representative 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 - Requesting Party - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party
<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</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) <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 	<ul style="list-style-type: none"> - Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping Company - Shipper from country of origin



CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <p>1. One-time registration through RO Kiosk or online at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload the documents in support of registration</p> <ul style="list-style-type: none"> • If First time applicant, start from <i>Client Step A. Registration</i> • If Registered applicant, proceed to <i>Client Step B. Filing</i> 	<p>1.1 Assist the applicant in encoding the required entries</p> <p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a. Send an email notice of approval if correct and complete</p> <p>1.2b. Send an email notice of disapproval if incorrect or incomplete</p>	None	None	<p><i>Administrative Assistant</i> RO</p>
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>				
<p>B. Officer of the day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1. Check the completeness of supporting documents.</p> <p>1a. Forward the application the respective division for encoding the required entries in the e-TEStite If complete.</p> <p>1b. Return application documents to the applicant if incomplete.</p>	None	None	<p><i>Officer of the Day, Tax Specialist</i> RO</p>
	<p>1.1. Encode the required entries in the e-TEStite and generate the application number.</p>	None	None	<p><i>Administrative Assistant</i> IRD</p>



	1.2 Return the application documents to the applicant for submission in CRMD.			
C. Filing		None	1 hour	<i>Administrative Officer</i> CRMD
1. File the application with complete set of documentary requirements at the CRMD.	1. Receive the application with complete set of documentary requirements.			
	1.1. Provide the second copy of the checklist with corresponding application number and CRMD received stamp.			
	1.2. A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2. Assign the application to respective RO Divisions.			
	2.1. Route the application to IRD.			
	2.2. Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> IRD
	2.3. Evaluate the application and draft appropriate Tax Exemption Indorsement (TEI) / Non-TEI.	None	4 hours	<i>Action Officer</i> (<i>Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist</i>) CTD
	2.3a. Proceed to agency action no. 4 if application is sufficient			
	2.3b. Issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued If application has discrepancy(cies)			
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3. Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.1. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Division Chief</i> IRD
	3.2. Review / approve the TEI / Non-TEI / formal letter	None	4 hours	<i>Director III</i> RO



	of compliance. Assessment is also made whether the shipment requires verification / inspection.			
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	4 hours	<i>Director IV</i> RO
	3.4. Review/approve the TEI/ Non-TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary</i> or <i>Undersecretary</i> ROG
	3.5. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	<i>Administrative Assistant</i> ROG
4. Receive email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1. Transmit the approved TEI/Non-TEI/formal letter of compliance and supporting documents to CRMD for release.			
	4.2. Prepare the approved TEI / Non-TEI / formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> CRMD
	4.3. A system-generated email notice will be sent to the applicant confirming the release / delivery of either the following: 4.3a. Deliver to Bureau of Customs (BOC) for the release of TEI / Non-TEI. 4.3b. Deliver to the consignee's postal for the release of the formal letter for compliance.			
5. Receive email notification confirming that the result of the application has been released/delivered to either the following: 5a. BOC 5b. Consignee's postal mail.				
TOTAL:		None	4 working days 3 hours and 42 minutes	



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

Office or Division:	Revenue Office (RO) – Internal Revenue Division (IRD) Revenue Operations Group (ROG) Central Records Management Division (CRMD)
Classification:	Complex
Type of Transaction:	G2G- Government-to-Government
Who may avail:	Government Service Insurance System

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
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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 or Representative, if any

1. Tax Identification Number (for broker only)
2. Valid Government-issued ID (for representative only)
2. License Number
3. Name of broker or representative
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
- Requesting Party
- Professional Regulation Commission
- Requesting Party
- Requesting Party
- Requesting Party

APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)

ORIGINAL COPY:

1. Completely filled-out DOF-RO Form No. 91
2. Notarized Affidavit of End-Use/Ownership
3. Authorization letter (if authorized representative)

PHOTOCOPY:

4. Import Bill of Lading/AWB
5. Commercial Invoice (Packing List, if applicable)

- Requesting party/Applicant through the DOF Website <https://bit.ly/form-91-authorize-and-affidavit-template>
- Shipping Company
- Shipper from country of origin



CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <p>1. One-time registration through RO Kiosk or online at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload the documents in support of registration</p> <ul style="list-style-type: none"> • If First time applicant, start from <i>Client Step A. Registration</i> • If Registered applicant, proceed to <i>Client Step B. Filing</i> 	<p>1.1 Assist the applicant in encoding the required entries</p> <p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a. Send an email notice of approval if correct and complete</p> <p>1.2b. Send an email notice of disapproval if incorrect or incomplete</p>	None	None	<p><i>Administrative Assistant</i> RO</p>
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>				
<p>B. Officer of the day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1. Check the completeness of supporting documents.</p> <p>1a. Forward the application the respective division for encoding the required entries in the e-TESS^{Lite} If complete.</p> <p>1b. Return application documents to the applicant if incomplete.</p>	None	None	<p><i>Officer of the Day, Tax Specialist</i> RO</p>
	<p>1.1. Encode the required entries in the e-TESS^{Lite} and generate the application number.</p>	None	None	<p><i>Administrative Assistant</i> IRD</p>



	1.2 Return the application documents to the applicant for submission in CRMD.			
C. Filing		None	1 hour	<i>Administrative Officer</i> CRMD
1. File the application with complete set of documentary requirements at the CRMD.	1. Receive the application with complete set of documentary requirements.			
	1.1. Provide the second copy of the checklist with corresponding application number and CRMD received stamp.			
	1.2. A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2. Assign the application to respective RO Divisions.			
	2.1. Route the application to IRD.			
	2.2. Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> IRD
	2.3. Evaluate the application and draft appropriate Tax Exemption Indorsement (TEI) / Non-TEI. 2.3a. Proceed to agency action no. 4 if application is sufficient 2.3b. Issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued If application has discrepancy(cies)	None	4 hours	<i>Action Officer</i> (<i>Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist</i>) CTD
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3. Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.1. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Division Chief</i> IRD



	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Director III</i> RO
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	4 hours	<i>Director IV</i> RO
	3.4. Review/approve the TEI/ Non-TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary / Undersecretary</i> ROG
	3.5. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	<i>Administrative Assistant</i> ROG
4. Receive email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1. Transmit the approved TEI/Non-TEI/formal letter of compliance and supporting documents to CRMD for release.			
	4.2. Prepare the approved TEI / Non-TEI / formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> CRMD
	4.3. A system-generated email notice will be sent to the applicant confirming the release / delivery of either the following: 4.3a. Deliver to Bureau of Customs (BOC) for the release of TEI / Non-TEI. 4.3b. Deliver to the consignee's postal for the release of the formal letter for compliance.			
5. Receive email notification confirming that the result of the application has been released/delivered to either the following: 5a. BOC 5b. Consignee's postal mail.				
TOTAL:		None	4 working days 3 hours and 42 minutes	



j. Section 4(f) of R.A. 8292, as amended by Section 86(s) of R.A. 10963 (TRAIN)
Supplies, materials and equipment of State Universities/Colleges

Office or Division:	Revenue Office (RO) – Internal Revenue Division (IRD) Revenue Operations Group (ROG) Central Records Management Division (CRMD)
Classification:	Complex
Type of Transaction:	G2G- Government-to-Government
Who may avail:	State Universities and Colleges

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<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 or Representative, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 2. License Number 3. Name of broker or representative 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 - Requesting Party - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party
<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</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) <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. Resolution from the Board of Regents and/or Certification from the State Universities/State Colleges' President that acquisition of the item is authorized by the Board of Regents 	<ul style="list-style-type: none"> - Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping Company - Shipper from country of origin - Board of Regents/ State Universities/State Colleges



CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <p>1. One-time registration through RO Kiosk or online at DOF Website https://teslite.dof.gov.ph to <u>provide corporate/individual information and upload the documents in support of registration</u></p> <ul style="list-style-type: none"> • If First time applicant, start from <i>Client Step A. Registration</i> • If Registered applicant, proceed to <i>Client Step B. Filing</i> 	<p>1.1 Assist the applicant in encoding the required entries</p> <p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a. Send an email notice of approval if correct and complete</p> <p>1.2b. Send an email notice of disapproval if incorrect or incomplete</p>	None	None	<i>Administrative Assistant</i> RO
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>				
<p>B. Officer of the day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1. Check the completeness of supporting documents.</p> <p>1a. Forward the application the respective division for encoding the required entries in the e-TEST^{Lite} If complete.</p> <p>1b. Return application documents to the applicant if incomplete.</p>	None	None	<i>Officer of the Day, Tax Specialist</i> RO



	1.1. Encode the required entries in the e-TES ^{Lite} and generate the application number.	None	None	<i>Administrative Assistant</i> IRD
	1.2 Return the application documents to the applicant for submission in CRMD.			
C. Filing		None	1 hour	<i>Administrative Officer</i> CRMD
1. File the application with complete set of documentary requirements at the CRMD.	1. Receive the application with complete set of documentary requirements.			
	1.1. Provide the second copy of the checklist with corresponding application number and CRMD received stamp.			
	1.2. A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2. Assign the application to respective RO Divisions.			
	2.1. Route the application to IRD.			
	2.2. Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> IRD
	2.3. Evaluate the application and draft appropriate Tax Exemption Indorsement (TEI) / Non-TEI. 2.3a. Proceed to agency action no. 4 if application is sufficient 2.3b. Issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued If application has discrepancy(cies)	None	4 hours	<i>Action Officer</i> (<i>Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist</i>) CTD
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3. Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.1. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Division Chief</i> IRD



	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Director III</i> RO
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	4 hours	<i>Director IV</i> RO
	3.4. Review/approve the TEI/ Non-TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary</i> or <i>Undersecretary</i> ROG
	3.5. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	<i>Administrative Assistant</i> ROG
4. Receive email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1. Transmit the approved TEI/Non-TEI/formal letter of compliance and supporting documents to CRMD for release.			
	4.2. Prepare the approved TEI / Non-TEI / formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> CRMD
	4.3. A system-generated email notice will be sent to the applicant confirming the release / delivery of either the following: 4.3a. Deliver to Bureau of Customs (BOC) for the release of TEI / Non-TEI. 4.3b. Deliver to the consignee's postal for the release of the formal letter for compliance.			
5. Receive email notification confirming that the result of the application has been released/delivered to either the following: 5a. BOC 5b. Consignee's postal mail.				
TOTAL:		None	4 working days 3 hours and 42 minutes	



k. Section 21 (a) and (c) of R.A. 11333 (National Museum Act of the Philippines) Scientific, philosophical, historical and cultural books, supplies and materials of the National Museum	
Office or Division:	Revenue Office (RO) – Internal Revenue Division (IRD) Revenue Operations Group (ROG) Central Records Management Division (CRMD)
Classification:	Complex
Type of Transaction:	G2G- Government-to-Government
Who may avail:	National Museum
CHECKLIST OF REQUIREMENTS	
WHERE TO SECURE	
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 or Representative, if any 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 2. License Number 3. Name of broker or representative 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 - Requesting Party - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)	
ORIGINAL COPY: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative) PHOTOCOPY: 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable)	<ul style="list-style-type: none"> - Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping Company - Shipper from country of origin



CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <p>1. One-time registration through RO Kiosk or online at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload the documents in support of registration</p> <ul style="list-style-type: none"> • If First time applicant, start from Client Step A. Registration • If Registered applicant, proceed to Client Step B. Filing 	<p>1.1 Assist the applicant in encoding the required entries</p> <p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a. Send an email notice of approval if correct and complete</p> <p>1.2b. Send an email notice of disapproval if incorrect or incomplete</p>	None	None	Administrative Assistant RO
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>				
<p>B. Officer of the day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1. Check the completeness of supporting documents.</p> <p>1a. Forward the application the respective division for encoding the required entries in the e-TESLite If complete.</p> <p>1b. Return application documents to the applicant if incomplete.</p>	None	None	Officer of the Day, Tax Specialist RO
	<p>1.1. Encode the required entries in the e-TESLite and generate the application number.</p>	None	None	Administrative Assistant IRD



	1.2 Return the application documents to the applicant for submission in CRMD.			
C. Filing		None	1 hour	<i>Administrative Officer</i> CRMD
1. File the application with complete set of documentary requirements at the CRMD.	1. Receive the application with complete set of documentary requirements.			
	1.1. Provide the second copy of the checklist with corresponding application number and CRMD received stamp.			
	1.2. A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2. Assign the application to respective RO Divisions.			
	2.1. Route the application to IRD.			
	2.2. Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> IRD
	2.3. Evaluate the application and draft appropriate Tax Exemption Indorsement (TEI) / Non-TEI.	None	4 hours	<i>Action Officer</i> (<i>Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist</i>) CTD
	2.3a. Proceed to agency action no. 4 if application is sufficient			
	2.3b. Issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued If application has discrepancy(cies)			
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3. Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.1. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Division Chief</i> IRD



	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Director III</i> RO
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	4 hours	<i>Director IV</i> RO
	3.4. Review/approve the TEI/ Non-TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary</i> or <i>Undersecretary</i> ROG
	3.5. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	<i>Administrative Assistant</i> ROG
4. Receive email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1. Transmit the approved TEI/Non-TEI/formal letter of compliance and supporting documents to CRMD for release.			
	4.2. Prepare the approved TEI / Non-TEI / formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> CRMD
	4.3. A system-generated email notice will be sent to the applicant confirming the release / delivery of either the following: 4.3a. Deliver to Bureau of Customs (BOC) for the release of TEI / Non-TEI. 4.3b. Deliver to the consignee's postal for the release of the formal letter for compliance.			
5. Receive email notification confirming that the result of the application has been released/delivered to either the following: 5a. BOC 5b. Consignee's postal mail.				
TOTAL:		None	4 working days 3 hours and 42 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)
 Equipment, machinery and spare parts donated to local government units, enterprises or private entities, and non-governmental organizations for Solid Waste Management Programs

Office or Division:	Revenue Office (RO) – Internal Revenue Division (IRD) Revenue Operations Group (ROG) Central Records Management Division (CRMD)
Classification:	Complex
Type of Transaction:	G2G- Government-to-Government G2B - Government-to-Business G2C - Government-to-Citizen
Who may avail:	Local government units, enterprises or private entities, including non-government organizations

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<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 or Representative, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 2. License Number 3. Name of broker or representative 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 - Requesting Party - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party
<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</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) <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. DENR recommendation 7. Authenticated/Apostilled Deed of Donation 8. Notarized Deed of Acceptance 	<ul style="list-style-type: none"> - Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping Company - Shipper from country of origin - Department of Environment and Natural Resources (DENR) - Donor - Donee



CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <p>1. One-time registration through RO Kiosk or online at DOF Website https://teslite.dof.gov.ph to provide <u>corporate/individual information and upload the documents in support of registration</u></p> <ul style="list-style-type: none"> • If First time applicant, start from <i>Client Step A. Registration</i> • If Registered applicant, proceed to <i>Client Step B. Filing</i> 	<p>1.1 Assist the applicant in encoding the required entries</p> <p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a. Send an email notice of approval if correct and complete</p> <p>1.2b. Send an email notice of disapproval if incorrect or incomplete</p>	None	None	<p><i>Administrative Assistant</i> RO</p>
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>				
<p>B. Officer of the day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1. Check the completeness of supporting documents.</p> <p>1a. Forward the application the respective division for encoding the required entries in the e-TESS^{Lite} If complete.</p> <p>1b. Return application documents to the applicant if incomplete.</p>	None	None	<p><i>Officer of the Day, Tax Specialist</i> RO</p>
	<p>1.1. Encode the required entries in the e-TESS^{Lite} and generate the application number.</p>	None	None	<p><i>Administrative Assistant</i> IRD</p>



	1.2 Return the application documents to the applicant for submission in CRMD.			
C. Filing		None	1 hour	<i>Administrative Officer CRMD</i>
1. File the application with complete set of documentary requirements at the CRMD.	1. Receive the application with complete set of documentary requirements.			
	1.1. Provide the second copy of the checklist with corresponding application number and CRMD received stamp.			
	1.2. A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2. Assign the application to respective RO Divisions.			
	2.1. Route the application to IRD.			
	2.2. Assign application to Action Officer.	None	30 minutes	<i>Division Chief IRD</i>
	2.3. Evaluate the application and draft appropriate Tax Exemption Indorsement (TEI) / Non-TEI. 2.3a. Proceed to agency action no. 4 if application is sufficient 2.3b. Issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued If application has discrepancy(cies)	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist) CTD</i>
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3. Draft TEI / Non-TEI / formal letter of compliance for review and approval.			



	3.1. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Division Chief</i> IRD
	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Director III</i> RO
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	4 hours	<i>Director IV</i> RO
	3.4. Review/approve the TEI/ Non-TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary / Undersecretary</i> ROG
	3.5. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	<i>Administrative Assistant</i> ROG
4. Receive email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1. Transmit the approved TEI/Non-TEI/formal letter of compliance and supporting documents to CRMD for release.			
	4.2. Prepare the approved TEI / Non-TEI / formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> CRMD
	4.3. A system-generated email notice will be sent to the applicant confirming the release / delivery of either the following: 4.3a. Deliver to Bureau of Customs (BOC) for the release of TEI / Non-TEI. 4.3b. Deliver to the consignee's postal for the release of the formal letter for compliance.			



5. Receive email notification confirming that the result of the application has been released/delivered to either the following: 5a. BOC 5b. Consignee's postal mail.				
TOTAL:		None	4 working days 3 hours and 42 minutes	



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

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

Office or Division:	Revenue Office (RO) – Internal Revenue Division (IRD) Revenue Operations Group (ROG) Central Records Management Division (CRMD)
Classification:	Complex
Type of Transaction:	G2G- Government-to-Government G2B - Government-to-Business G2C - Government-to-Citizen
Who may avail:	Local government units, enterprises or private entities, including non-government organizations

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<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 or Representative, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 2. License Number 3. Name of broker or representative 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 - Requesting Party - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party
<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</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) <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. DENR Endorsement 7. Authenticated/Apostilled Deed of Donation 8. Notarized Deed of Acceptance 	<ul style="list-style-type: none"> - Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping Company - Shipper from country of origin - Department of Environment and Natural Resources (DENR) - Donor - Donee



CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <p>1. One-time registration through RO Kiosk or online at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload the documents in support of registration</p> <ul style="list-style-type: none"> • If First time applicant, start from <i>Client Step A. Registration</i> • If Registered applicant, proceed to <i>Client Step B. Filing</i> 	<p>1.1 Assist the applicant in encoding the required entries</p> <p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a. Send an email notice of approval if correct and complete</p> <p>1.2b. Send an email notice of disapproval if incorrect or incomplete</p>	None	None	<i>Administrative Assistant</i> RO
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>				
<p>B. Officer of the day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1. Check the completeness of supporting documents.</p> <p>1a. Forward the application the respective division for encoding the required entries in the e-TESS^{Lite} If complete.</p> <p>1b. Return application documents to the applicant if incomplete.</p>	None	None	<i>Officer of the Day, Tax Specialist</i> RO
	<p>1.1. Encode the required entries in the e-TESS^{Lite} and generate the application number.</p>	None	None	<i>Administrative Assistant</i> IRD



	1.2 Return the application documents to the applicant for submission in CRMD.			
C. Filing		None	1 hour	<i>Administrative Officer CRMD</i>
1. File the application with complete set of documentary requirements at the CRMD.	1. Receive the application with complete set of documentary requirements.			
	1.1. Provide the second copy of the checklist with corresponding application number and CRMD received stamp.			
	1.2. A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2. Assign the application to respective RO Divisions.			
	2.1. Route the application to IRD.			
	2.2. Assign application to Action Officer.	None	30 minutes	<i>Division Chief IRD</i>
	2.3. Evaluate the application and draft appropriate Tax Exemption Indorsement (TEI) / Non-TEI. 2.3a. Proceed to agency action no. 4 if application is sufficient 2.3b. Issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued If application has discrepancy(cies)	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist) CTD</i>
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3. Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.1. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Division Chief IRD</i>



	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Director III</i> RO
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	4 hours	<i>Director IV</i> RO
	3.4. Review/approve the TEI/ Non-TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary</i> or <i>Undersecretary</i> ROG
	3.5. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	<i>Administrative Assistant</i> ROG
4. Receive email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1. Transmit the approved TEI/Non-TEI/formal letter of compliance and supporting documents to CRMD for release.			
	4.2. Prepare the approved TEI / Non-TEI / formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> CRMD
	4.3. A system-generated email notice will be sent to the applicant confirming the release / delivery of either the following: 4.3a. Deliver to Bureau of Customs (BOC) for the release of TEI / Non-TEI. 4.3b. Deliver to the consignee's postal for the release of the formal letter for compliance.			
5. Receive email notification confirming that the result of the application has been released/delivered to either the following: 5a. BOC 5b. Consignee's postal mail.				
TOTAL:		None	4 working days 3 hours and 42 minutes	



n. Section 16(a) of R.A. No. 9497 (Civil Aviation Authority Act of 2000), as amended by Section 86(bb) of R.A. 10963 (TRAIN)
Equipment, machineries, spare parts, accessories and other materials including supplies of the Civil Aviation Authority of the Philippines (CAAP)

Office or Division:	Revenue Office (RO) – Internal Revenue Division (IRD) Revenue Operations Group (ROG) Central Records Management Division (CRMD)
Classification:	Complex
Type of Transaction:	G2G- Government-to-Government
Who may avail:	Civil Aviation Authority of the Philippines

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<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 or Representative, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 2. License Number 3. Name of broker or representative 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 - Requesting Party - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party
<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</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) <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. BOI Certification of non-availability 	<ul style="list-style-type: none"> - Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping Company - Shipper from country of origin - Board of Investments



CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <p>1. One-time registration through RO Kiosk or online at DOF Website https://teslite.dof.gov.ph to provide <u>corporate/individual information and upload the documents in support of registration</u></p> <ul style="list-style-type: none"> • If First time applicant, start from <i>Client Step A. Registration</i> • If Registered applicant, proceed to <i>Client Step B. Filing</i> 	<p>1.1 Assist the applicant in encoding the required entries</p> <p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a. Send an email notice of approval if correct and complete</p> <p>1.2b. Send an email notice of disapproval if incorrect or incomplete</p>	None	None	<p><i>Administrative Assistant</i> RO</p>
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>				
<p>B. Officer of the day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1. Check the completeness of supporting documents.</p> <p>1a. Forward the application the respective division for encoding the required entries in the e-TEStite If complete.</p> <p>1b. Return application documents to the applicant if incomplete.</p>	None	None	<p><i>Officer of the Day, Tax Specialist</i> RO</p>



	1.1. Encode the required entries in the e-TEStite and generate the application number.	None	None	<i>Administrative Assistant IRD</i>
	1.2 Return the application documents to the applicant for submission in CRMD.			
C. Filing		None	1 hour	<i>Administrative Officer CRMD</i>
1. File the application with complete set of documentary requirements at the CRMD.	1. Receive the application with complete set of documentary requirements.			
	1.1. Provide the second copy of the checklist with corresponding application number and CRMD received stamp.			
	1.2. A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2. Assign the application to respective RO Divisions.			
	2.1. Route the application to IRD.			
	2.2. Assign application to Action Officer.	None	30 minutes	<i>IRD</i>
	2.3. Evaluate the application and draft appropriate Tax Exemption Indorsement (TEI) / Non-TEI.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist) CTD</i>
	2.3a. Proceed to agency action no. 4 if application is sufficient 2.3b. Issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued If application has discrepancy(cies)			
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3. Draft TEI / Non-TEI / formal letter of compliance for review and approval.			



	3.1. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Division Chief</i> IRD
	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Director III</i> RO
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	4 hours	<i>Director IV</i> RO
	3.4. Review/approve the TEI/ Non-TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary</i> or <i>Undersecretary</i> ROG
	3.5. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	<i>Administrative Assistant</i> ROG
4. Receive email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1. Transmit the approved TEI/Non-TEI/formal letter of compliance and supporting documents to CRMD for release.			
	4.2. Prepare the approved TEI / Non-TEI / formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> CRMD
	4.3. A system-generated email notice will be sent to the applicant confirming the release / delivery of either the following: 4.3a. Deliver to Bureau of Customs (BOC) for the release of TEI / Non-TEI. 4.3b. Deliver to the consignee's postal for the release of the formal letter for compliance.			



5. Receive email notification confirming that the result of the application has been released/delivered to either the following: 5a. BOC 5b. Consignee's postal mail.				
TOTAL:		None	4 working days 3 hours and 42 minutes	



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

Office or Division:	Revenue Office (RO) – Internal Revenue Division (IRD) Central Records Management Division (CRMD)
Classification:	Complex
Type of Transaction:	G2G- Government-to-Government
Who may avail:	University of the Philippines

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<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 or Representative, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 2. License Number 3. Name of broker or representative 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 - Requesting Party - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party
<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</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) <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. Resolution from the Board of Regents and/or Certification from the President that acquisition of the item is authorized by the Board of Regents 	<ul style="list-style-type: none"> - Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping Company - Shipper from country of origin - Board of Regents and/or State Universities/State Colleges President



CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <p>1. One-time registration through RO Kiosk or online at DOF Website https://teslite.dof.gov.ph to provide <u>corporate/individual information and upload the documents in support of registration</u></p> <ul style="list-style-type: none"> • If First time applicant, start from <i>Client Step A. Registration</i> • If Registered applicant, proceed to <i>Client Step B. Filing</i> 	<p>1.1 Assist the applicant in encoding the required entries</p> <p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a. Send an email notice of approval if correct and complete</p> <p>1.2b. Send an email notice of disapproval if incorrect or incomplete</p>			
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>		None	None	<i>Administrative Assistant</i> RO
<p>B. Officer of the day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1. Check the completeness of supporting documents.</p> <p>1a. Forward the application the respective division for encoding</p>	None	None	<i>Officer of the Day, Tax Specialist</i> RO



	<p>the required entries in the e- TES^{Lite} If complete.</p> <p>1b. Return application documents to the applicant if incomplete.</p>			
	1.1. Encode the required entries in the e- TES ^{Lite} and generate the application number.	None	None	<i>Administrative Assistant IRD</i>
	1.2 Return the application documents to the applicant for submission in CRMD.			
C. Filing		None	1 hour	<i>Administrative Officer CRMD</i>
1. File the application with complete set of documentary requirements at the CRMD.	1. Receive the application with complete set of documentary requirements.			
	1.1. Provide the second copy of the checklist with corresponding application number and CRMD received stamp.			
	1.2. A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2. Assign the application to respective RO Divisions.			
	2.1. Route the application to IRD.			
	2.2. Assign application to Action Officer.	None	30 minutes	<i>Division Chief IRD</i>
	2.3. Evaluate the application and draft appropriate Tax Exemption Indorsement (TEI) / Non-TEI.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist) CTD</i>
	2.3a. Proceed to agency action no. 4 if application is sufficient			
	2.3b. Issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued If application has discrepancy(cies)			



3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3. Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.1. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Division Chief</i> IRD
	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Director III</i> RO
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	<i>Director IV</i> RO
	3.4. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	1 hour	<i>Administrative Assistant</i> RO
4. Receive email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	4.2. Prepare the approved TEI / Non-TEI / formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> CRMD
	4.3. A system-generated email notice will be sent to the applicant confirming the release / delivery of either the following: 4.3a. Deliver to Bureau of Customs (BOC) for the release of TEI / Non-TEI. 4.3b. Deliver to the consignee's postal for the release of the formal letter for compliance.			



5. Receive email notification confirming that the result of the application has been released/delivered to either the following: 5a. BOC 5b. Consignee's postal mail.				
TOTAL:		None	3 working days 6 hrs 42 mins	



p. Section 10 of R.A. 9369 (An Act amending RA 8436 Entitled: An Act authorizing the Commission on Elections to use an automated election system, x x x)
Election equipment, materials, software and supplies of the Commission on Elections (COMELEC)

Office or Division:	Revenue Office (RO) – Internal Revenue Division (IRD) Revenue Operations Group (ROG) Central Records Management Division (CRMD)
Classification:	Complex
Type of Transaction:	G2G- Government-to-Government
Who may avail:	Commission on Elections

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<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 or Representative, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 2. License Number 3. Name of broker or representative 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 - Requesting Party - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party
<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</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) <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 	<ul style="list-style-type: none"> - Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping Company - Shipper from country of origin



CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <p>1. One-time registration through RO Kiosk or online at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload the documents in support of registration</p> <ul style="list-style-type: none"> • If First time applicant, start from Client Step A. Registration • If Registered applicant, proceed to Client Step B. Filing 	<p>1.1 Assist the applicant in encoding the required entries</p> <p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a. Send an email notice of approval if correct and complete</p> <p>1.2b. Send an email notice of disapproval if incorrect or incomplete</p>			
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>		None	None	Administrative Assistant RO
<p>B. Officer of the day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1. Check the completeness of supporting documents.</p> <p>1a. Forward the application the respective division for encoding</p>	None	None	Officer of the Day, Tax Specialist RO



	<p>the required entries in the e-TESS^{Lite} If complete.</p> <p>1b. Return application documents to the applicant if incomplete.</p>			
	1.1. Encode the required entries in the e-TESS ^{Lite} and generate the application number.	None	None	<i>Administrative Assistant</i> IRD
	1.2 Return the application documents to the applicant for submission in CRMD.			
C. Filing		None	1 hour	<i>Administrative Officer</i> CRMD
1. File the application with complete set of documentary requirements at the CRMD.	1. Receive the application with complete set of documentary requirements.			
	1.1. Provide the second copy of the checklist with corresponding application number and CRMD received stamp.			
	1.2. A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2. Assign the application to respective RO Divisions.			
	2.1. Route the application to IRD.			
	2.2. Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> IRD
	2.3. Evaluate the application and draft appropriate Tax Exemption Indorsement (TEI) / Non-TEI.	None	4 hours	<i>Action Officer</i> (<i>Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist</i>) CTD
	2.3a. Proceed to agency action no. 4 if application is sufficient			
	2.3b. Issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued If application has discrepancy(cies)			



3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3. Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.1. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Division Chief</i> IRD
	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Director III</i> RO
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	4 hours	<i>Director IV</i> RO
	3.4. Review/approve the TEI/ Non-TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary</i> or <i>Undersecretary</i> ROG
	3.5. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	<i>Administrative Assistant</i> ROG
4. Receive email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1. Transmit the approved TEI/Non-TEI/formal letter of compliance and supporting documents to CRMD for release.			
	4.2. Prepare the approved TEI / Non-TEI / formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> CRMD
	4.3. A system-generated email notice will be sent to the applicant confirming the release / delivery of either the following: 4.3a. Deliver to Bureau of Customs (BOC) for the release of TEI / Non-TEI. 4.3b. Deliver to the consignee's postal for the release of the formal letter for compliance.			



5. Receive email notification confirming that the result of the application has been released/delivered to either the following: 5a. BOC 5b. Consignee's postal mail.				
TOTAL:		None	4 working days 3 hours and 42 minutes	



q. Section 23 of R.A.10086 (Strengthening Peoples' Nationalism Through Philippine History Act), as amended by Section 86(gg) of R.A. 10963 (TRAIN)
 Scientific, philosophical, historical and cultural books, supplies and materials of the National Historical Commission of the Philippines (NHCP)

Office or Division:	Revenue Office (RO) – Internal Revenue Division (IRD) Revenue Operations Group (ROG) Central Records Management Division (CRMD)
Classification:	Complex
Type of Transaction:	G2G- Government-to-Government
Who may avail:	National Historical Commission of the Philippines

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<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 or Representative, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 2. License Number 3. Name of broker or representative 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 - Requesting Party - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party
<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</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) <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. NHCP Board Certification 	<ul style="list-style-type: none"> - Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping Company - Shipper from country of origin - National Historical Commission of the Philippines



CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <p>1. One-time registration through RO Kiosk or online at DOF Website https://teslite.dof.gov.ph to provide <u>corporate/individual information and upload the documents in support of registration</u></p> <ul style="list-style-type: none"> • If First time applicant, start from <i>Client Step A. Registration</i> • If Registered applicant, proceed to <i>Client Step B. Filing</i> 	<p>1.1 Assist the applicant in encoding the required entries</p> <p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a. Send an email notice of approval if correct and complete</p> <p>1.2b. Send an email notice of disapproval if incorrect or incomplete</p>			
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>		None	None	<p><i>Administrative Assistant</i> RO</p>
<p>B. Officer of the day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1. Check the completeness of supporting documents.</p> <p>1a. Forward the application the respective division for encoding</p>	None	None	<p><i>Officer of the Day, Tax Specialist</i> RO</p>



	<p>the required entries in the e-TES^{Lite} If complete.</p> <p>1b. Return application documents to the applicant if incomplete.</p>			
	<p>1.1. Encode the required entries in the e-TES^{Lite} and generate the application number.</p> <p>1.2 Return the application documents to the applicant for submission in CRMD.</p>	None	None	<i>Administrative Assistant</i> IRD
C. Filing				
1. File the application with complete set of documentary requirements at the CRMD.	1. Receive the application with complete set of documentary requirements.			
	1.1. Provide the second copy of the checklist with corresponding application number and CRMD received stamp.	None	1 hour	<i>Administrative Officer</i> CRMD
	1.2. A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2. Assign the application to respective RO Divisions.			
	2.1. Route the application to IRD.			
	2.2. Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> IRD
	<p>2.3. Evaluate the application and draft appropriate Tax Exemption Indorsement (TEI) / Non-TEI.</p> <p>2.3a. Proceed to agency action no. 4 if application is sufficient</p> <p>2.3b. Issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued If application has discrepancy(cies)</p>	None	4 hours	<i>Action Officer</i> (<i>Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist</i>) CTD



3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3. Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.1. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Division Chief</i> IRD
	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Director III</i> RO
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	4 hours	<i>Director IV</i> RO
	3.4. Review/approve the TEI/ Non-TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary</i> <i>or</i> <i>Undersecretary</i> ROG
	3.5. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	<i>Administrative Assistant</i> ROG
4. Receive email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1. Transmit the approved TEI/Non-TEI/formal letter of compliance and supporting documents to CRMD for release.			
	4.2. Prepare the approved TEI / Non-TEI / formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> CRMD
	4.3. A system-generated email notice will be sent to the applicant confirming the release / delivery of either the following: 4.3a. Deliver to Bureau of Customs (BOC) for the release of TEI / Non-TEI. 4.3b. Deliver to the consignee's postal for the release of the formal letter for compliance.			



5. Receive email notification confirming that the result of the application has been released/delivered to either the following: 5a. BOC 5b. Consignee's postal mail.				
TOTAL:		None	4 working days 3 hours and 42 minutes	



r. Section 17 of R.A. 7898 (AFP Modernization Act), 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)
Weapons, equipment and ammunitions of the Armed Forces of the Philippines (AFP)

Office or Division:	Revenue Office (RO) – Internal Revenue Division (IRD) Revenue Operations Group (ROG) Central Records Management Division (CRMD)
Classification:	Complex
Type of Transaction:	G2G- Government-to-Government
Who may avail:	Armed Forces of the Philippines

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<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 or Representative, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 2. License Number 3. Name of broker or representative 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 - Requesting Party - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party
<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</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) <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. DND certification that the shipment is under the AFP Modernization Program 7. NTC and/or CAAP Certification, if applicable 8. PNP/DTI-STMO Import Clearance, if applicable 	<ul style="list-style-type: none"> - Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping Company - Shipper from country of origin - Department of National Defense - National Telecommunications Commission / Civil Aviation Authority of the Philippines - Philippine National Police/ Department of Trade and Industry- Strategic Trade Management Office



CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <p>1. One-time registration through RO Kiosk or online at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload the documents in support of registration</p> <ul style="list-style-type: none"> • If First time applicant, start from Client Step A. Registration • If Registered applicant, proceed to Client Step B. Filing 	<p>1.1 Assist the applicant in encoding the required entries</p> <p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a. Send an email notice of approval if correct and complete</p> <p>1.2b. Send an email notice of disapproval if incorrect or incomplete</p>			
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>		None	None	Administrative Assistant RO
<p>B. Officer of the day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1. Check the completeness of supporting documents.</p> <p>1a. Forward the application the respective division for encoding</p>	None	None	Officer of the Day, Tax Specialist RO



	<p>the required entries in the e-TESS^{Lite} If complete.</p> <p>1b. Return application documents to the applicant if incomplete.</p>			
	1.1. Encode the required entries in the e-TESS ^{Lite} and generate the application number.	None	None	<i>Administrative Assistant</i> IRD
	1.2 Return the application documents to the applicant for submission in CRMD.			
C. Filing		None	1 hour	<i>Administrative Officer</i> CRMD
1. File the application with complete set of documentary requirements at the CRMD.	1. Receive the application with complete set of documentary requirements.			
	1.1. Provide the second copy of the checklist with corresponding application number and CRMD received stamp.			
	1.2. A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2. Assign the application to respective RO Divisions.			
	2.1. Route the application to IRD.			
	2.2. Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> IRD
	2.3. Evaluate the application and draft appropriate Tax Exemption Indorsement (TEI) / Non-TEI.	None	4 hours	<i>Action Officer</i> (<i>Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist</i>) CTD
	2.3a. Proceed to agency action no. 4 if application is sufficient			
	2.3b. Issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued If application has discrepancy(cies)			



3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3. Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.1. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Division Chief</i> IRD
	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Director III</i> RO
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	4 hours	<i>Director IV</i> RO
	3.4. Review/approve the TEI/ Non-TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary</i> or <i>Undersecretary</i> ROG
	3.5. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	<i>Administrative Assistant</i> ROG
4. Receive email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1. Transmit the approved TEI/Non-TEI/formal letter of compliance and supporting documents to CRMD for release.			
	4.2. Prepare the approved TEI / Non-TEI / formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> CRMD
	4.3. A system-generated email notice will be sent to the applicant confirming the release / delivery of either the following: 4.3a. Deliver to Bureau of Customs (BOC) for the release of TEI / Non-TEI. 4.3b. Deliver to the consignee's postal for the release of the formal letter for compliance.			



5. Receive email notification confirming that the result of the application has been released/delivered to either the following: 5a. BOC 5b. Consignee's postal mail.				
TOTAL:		None	4 working days 3 hours and 42 minutes	



s. Section 15(a) of R.A. 11639, (General Appropriations Act for the Fiscal Year 2023)
National internal revenue tax and import duties payable or assumed by national government agencies and its instrumentalities, constitutional offices enjoying fiscal autonomy and state universities and colleges arising from foreign donations, grants and loans.

Office or Division:	Revenue Office (RO) – Internal Revenue Division (IRD) Revenue Operations Group (ROG) Central Records Management Division (CRMD)
Classification:	Complex
Type of Transaction:	G2G- Government-to-Government
Who may avail:	National government agencies, constitutional offices enjoying fiscal autonomy, SUCs, BFP, DND, PNP, PCG, NCWC and government hospitals.

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<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 or Representative, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 2. License Number 3. Name of broker or representative 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 - Requesting Party - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party
<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</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) <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. Deed of Donation and Acceptance, or copy of grant or loan agreement <p>*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</p>	<ul style="list-style-type: none"> - Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping Company - Shipper from country of origin - Donor and Donee, or Applicant/Requesting party



CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <p>1. One-time registration through RO Kiosk or online at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload the documents in support of registration</p> <ul style="list-style-type: none"> • If First time applicant, start from Client Step A. Registration • If Registered applicant, proceed to Client Step B. Filing 	<p>1.1 Assist the applicant in encoding the required entries</p> <p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a. Send an email notice of approval if correct and complete</p> <p>1.2b. Send an email notice of disapproval if incorrect or incomplete</p>			
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>		None	None	<p style="text-align: center;"><i>Administrative Assistant</i> RO</p>
<p>B. Officer of the day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1. Check the completeness of supporting documents.</p> <p>1a. Forward the application the respective division for encoding</p>	None	None	<p style="text-align: center;"><i>Officer of the Day, Tax Specialist</i> RO</p>



	<p>the required entries in the e- TES^{Lite} If complete.</p> <p>1b. Return application documents to the applicant if incomplete.</p>			
	1.1. Encode the required entries in the e- ^{TES} and generate the application number.	None	None	<i>Administrative Assistant</i> IRD
	1.2 Return the application documents to the applicant for submission in CRMD.			
C. Filing		None	1 hour	<i>Administrative Officer</i> CRMD
1. File the application with complete set of documentary requirements at the CRMD.	1. Receive the application with complete set of documentary requirements.			
	1.1. Provide the second copy of the checklist with corresponding application number and CRMD received stamp.			
	1.2. A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2. Assign the application to respective RO Divisions.			
	2.1. Route the application to IRD.			
	2.2. Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> IRD
	2.3. Evaluate the application and draft appropriate Tax Exemption Indorsement (TEI) / Non-TEI.	None	4 hours	<i>Action Officer</i> (<i>Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist</i>) CTD
	2.3a. Proceed to agency action no. 4 if application is sufficient			
	2.3b. Issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued If application has discrepancy(cies)			



3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3. Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.1. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Division Chief</i> IRD
	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Director III</i> RO
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	4 hours	<i>Director IV</i> RO
	3.4. Review/approve the TEI/ Non-TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary</i> or <i>Undersecretary</i> ROG
	3.5. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	<i>Administrative Assistant</i> ROG
4. Receive email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1. Transmit the approved TEI/Non-TEI/formal letter of compliance and supporting documents to CRMD for release.			
	4.2. Prepare the approved TEI / Non-TEI / formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> CRMD
	4.3. A system-generated email notice will be sent to the applicant confirming the release / delivery of either the following: 4.3a. Deliver to Bureau of Customs (BOC) for the release of TEI / Non-TEI. 4.3b. Deliver to the consignee's postal for the release of the formal letter for compliance.			



5. Receive email notification confirming that the result of the application has been released/delivered to either the following: 5a. BOC 5b. Consignee's postal mail.				
TOTAL:		None	4 working days 3 hours and 42 minutes	



t. Section 15(b) of R.A. 11639, (General Appropriations Act for the Fiscal Year 2023) 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.

Office or Division:	Revenue Office (RO) – Internal Revenue Division (IRD) Revenue Operations Group (ROG) Central Records Management Division (CRMD)
Classification:	Complex
Type of Transaction:	G2G- Government-to-Government
Who may avail:	National government agencies, constitutional offices enjoying fiscal autonomy, SUCs, BFP, DND, PNP, PCG, NCWC and government hospitals.

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<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 or Representative, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 2. License Number 3. Name of broker or representative 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 - Requesting Party - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party
<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</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) <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) <p>*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</p>	<ul style="list-style-type: none"> - Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping Company - Shipper from country of origin



CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <p>1. One-time registration through RO Kiosk or online at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload the documents in support of registration</p> <ul style="list-style-type: none"> • If First time applicant, start from Client Step A. Registration • If Registered applicant, proceed to Client Step B. Filing 	<p>1.1 Assist the applicant in encoding the required entries</p> <p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a. Send an email notice of approval if correct and complete</p> <p>1.2b. Send an email notice of disapproval if incorrect or incomplete</p>			
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>		None	None	Administrative Assistant RO
<p>B. Officer of the day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1. Check the completeness of supporting documents.</p> <p>1a. Forward the application the respective division for encoding</p>	None	None	Officer of the Day, Tax Specialist RO



	<p>the required entries in the e-TESS^{Lite} If complete.</p> <p>1b. Return application documents to the applicant if incomplete.</p>			
	1.1. Encode the required entries in the e-TESS ^{Lite} and generate the application number.	None	None	<i>Administrative Assistant</i> IRD
	1.2 Return the application documents to the applicant for submission in CRMD.			
C. Filing		None	1 hour	<i>Administrative Officer</i> CRMD
1. File the application with complete set of documentary requirements at the CRMD.	1. Receive the application with complete set of documentary requirements.			
	1.1. Provide the second copy of the checklist with corresponding application number and CRMD received stamp.			
	1.2. A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2. Assign the application to respective RO Divisions.			
	2.1. Route the application to IRD.			
	2.2. Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> IRD
	2.3. Evaluate the application and draft appropriate Tax Exemption Indorsement (TEI) / Non-TEI.	None	4 hours	<i>Action Officer</i> (<i>Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist</i>) CTD
	2.3a. Proceed to agency action no. 4 if application is sufficient			
	2.3b. Issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued If application has discrepancy(cies)			



3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3. Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.1. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Division Chief</i> IRD
	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Director III</i> RO
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	4 hours	<i>Director IV</i> RO
	3.4. Review/approve the TEI/ Non-TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary</i> or <i>Undersecretary</i> ROG
	3.5. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	<i>Administrative Assistant</i> ROG
4. Receive email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1. Transmit the approved TEI/Non-TEI/formal letter of compliance and supporting documents to CRMD for release.			
	4.2. Prepare the approved TEI / Non-TEI / formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> CRMD
	4.3. A system-generated email notice will be sent to the applicant confirming the release / delivery of either the following: 4.3a. Deliver to Bureau of Customs (BOC) for the release of TEI / Non-TEI. 4.3b. Deliver to the consignee's postal for the release of the formal letter for compliance.			



5. Receive email notification confirming that the result of the application has been released/delivered to either the following: 5a. BOC 5b. Consignee's postal mail.				
TOTAL:		None	4 working days 3 hours and 42 minutes	



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

Office or Division:	Revenue Office (RO) – Internal Revenue Division (IRD) Central Records Management Division (CRMD)
Classification:	Complex
Type of Transaction:	G2G- Government-to-Government
Who may avail:	National Commission for Culture and the Arts

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
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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

- Requesting Party
- Bureau of Internal Revenue
- Securities and Exchange Commission
- Department of Trade and Industry
- Board of Investments
- Requesting Party
- Requesting Party
- Requesting Party

B. Broker or Representative, if any

1. Tax Identification Number (for broker only)
2. Valid Government-issued ID (for representative only)
2. License Number
3. Name of broker or representative
4. Email address
5. Contact number

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

APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)

ORIGINAL COPY:

1. Completely filled-out DOF-RO Form No. 91
2. Notarized Affidavit of End-Use/Ownership
3. Authorization letter (if authorized representative)

- Requesting party/Applicant through the DOF Website <https://bit.ly/form-91-authorize-and-affidavit-template>

PHOTOCOPY:

4. Import Bill of Lading/AWB
5. Commercial Invoice (Packing List, if applicable)
6. BOI Certification of non-availability

- Shipping Company
- Shipper from country of origin
- Board of Investments



CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <p>1. One-time registration through RO Kiosk or online at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload the documents in support of registration</p> <ul style="list-style-type: none"> ● If First time applicant, start from Client Step A. Registration ● If Registered applicant, proceed to Client Step B. Filing 	<p>1.1 Assist the applicant in encoding the required entries</p> <p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a. Send an email notice of approval if correct and complete</p> <p>1.2b. Send an email notice of disapproval if incorrect or incomplete</p>			
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>		None	None	Administrative Assistant RO
<p>B. Officer of the day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1. Check the completeness of supporting documents.</p> <p>1a. Forward the application the respective division for encoding</p>	None	None	Officer of the Day, Tax Specialist RO



	<p>the required entries in the e- TES^{Lite} If complete.</p> <p>1b. Return application documents to the applicant if incomplete.</p>			
	1.1. Encode the required entries in the e- TES ^{Lite} and generate the application number.	None	None	<i>Administrative Assistant IRD</i>
	1.2 Return the application documents to the applicant for submission in CRMD.			
C. Filing		None	1 hour	<i>Administrative Officer CRMD</i>
1. File the application with complete set of documentary requirements at the CRMD.	1. Receive the application with complete set of documentary requirements.			
	1.1. Provide the second copy of the checklist with corresponding application number and CRMD received stamp.			
	1.2. A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2. Assign the application to respective RO Divisions.			
	2.1. Route the application to IRD.			
	2.2. Assign application to Action Officer.	None	30 minutes	<i>Division Chief IRD</i>
	2.3. Evaluate the application and draft appropriate Tax Exemption Indorsement (TEI) / Non-TEI.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist) IRD</i>
	2.3a. Proceed to agency action no. 4 if application is sufficient			
	2.3b. Issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued If application has discrepancy(cies)			



3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3. Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.1. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Division Chief</i> IRD
	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Director III</i> RO
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	<i>Director IV</i> RO
	3.4. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	1 hour	<i>Administrative Assistant</i> RO
4. Receive email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	4.2. Prepare the approved TEI / Non-TEI / formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> CRMD
	4.3. A system-generated email notice will be sent to the applicant confirming the release / delivery of either the following: 4.3a. Deliver to Bureau of Customs (BOC) for the release of TEI / Non-TEI. 4.3b. Deliver to the consignee's postal for the release of the formal letter for compliance.			



5. Receive email notification confirming that the result of the application has been released/delivered to either the following: 5a. BOC 5b. Consignee's postal mail.				
TOTAL:		None	3 working days 6 hrs 42 mins	



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

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

Equipment, machineries and spare parts of NEA registered electric cooperatives

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

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<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 or Representative, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 2. License Number 3. Name of broker or representative 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 - Requesting Party - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party
<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</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) <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. NEA Certification 7. BOI Certification of non-availability 	<ul style="list-style-type: none"> - Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - 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
<p>A. Registration</p> <p>1. One-time registration through RO Kiosk or online at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload the documents in support of registration</p> <ul style="list-style-type: none"> • If First time applicant, start from Client Step A. Registration • If Registered applicant, proceed to Client Step B. Filing 	<p>1.1 Assist the applicant in encoding the required entries</p> <p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a. Send an email notice of approval if correct and complete</p> <p>1.2b. Send an email notice of disapproval if incorrect or incomplete</p>			
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>		None	None	Administrative Assistant RO
<p>B. Officer of the day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1. Check the completeness of supporting documents.</p> <p>1a. Forward the application the respective division for encoding</p>	None	None	Officer of the Day, Tax Specialist RO



	<p>the required entries in the e-TESS^{Lite} If complete.</p> <p>1b. Return application documents to the applicant if incomplete.</p>			
	1.1. Encode the required entries in the e-TESS ^{Lite} and generate the application number.	None	None	<i>Administrative Assistant</i> IRD
	1.2 Return the application documents to the applicant for submission in CRMD.			
C. Filing		None	1 hour	<i>Administrative Officer</i> CRMD
1. File the application with complete set of documentary requirements at the CRMD.	1. Receive the application with complete set of documentary requirements.			
	1.1. Provide the second copy of the checklist with corresponding application number and CRMD received stamp.			
	1.2. A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2. Assign the application to respective RO Divisions.			
	2.1. Route the application to IRD.			
	2.2. Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> IRD
	2.3. Evaluate the application and draft appropriate Tax Exemption Indorsement (TEI) / Non-TEI.	None	4 hours	<i>Action Officer</i> (<i>Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist</i>) CTD
	2.3a. Proceed to agency action no. 4 if application is sufficient			
	2.3b. Issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued If application has discrepancy(cies)			



3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3. Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.1. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Division Chief</i> IRD
	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Director III</i> RO
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	4 hours	<i>Director IV</i> RO
	3.4. Review/approve the TEI/ Non-TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary</i> or <i>Undersecretary</i> ROG
	3.5. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	<i>Administrative Assistant</i> ROG
4. Receive email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1. Transmit the approved TEI/Non-TEI/formal letter of compliance and supporting documents to CRMD for release.			
	4.2. Prepare the approved TEI / Non-TEI / formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> CRMD
	4.3. A system-generated email notice will be sent to the applicant confirming the release / delivery of either the following: 4.3a. Deliver to Bureau of Customs (BOC) for the release of TEI / Non-TEI. 4.3b. Deliver to the consignee's postal for the release of the formal letter for compliance.			



5. Receive email notification confirming that the result of the application has been released/delivered to either the following: 5a. BOC 5b. Consignee's postal mail.				
TOTAL:		None	4 working days 3 hours and 42 minutes	



b. Section 1 of P.D. 292 (Defining the Status of, and Authorizing the Grant of Tax Exemption and other Privileges to the Aquaculture Department of the Southeast Asian Fisheries Development Center in the Philippines)
 Goods for official and personal use of SEAFDEC aquaculture department and its foreign personnel

Office or Division:	Revenue Office (RO) – Internal Revenue Division (IRD) Central Records Management Division (CRMD)
Classification:	Complex
Type of Transaction:	G2G- Government-to-Government
Who may avail:	Southeast Asian Fisheries Development Center in the Philippines

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<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 or Representative, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 2. License Number 3. Name of broker or representative 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 - Requesting Party - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party
<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</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) <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 	<ul style="list-style-type: none"> - Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping Company - Shipper from country of origin



CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <p>1. One-time registration through RO Kiosk or online at DOF Website https://teslite.dof.gov.ph to provide <u>corporate/individual information and upload the documents in support of registration</u></p> <ul style="list-style-type: none"> • If First time applicant, start from <i>Client Step A. Registration</i> • If Registered applicant, proceed to <i>Client Step B. Filing</i> 	<p>1.1 Assist the applicant in encoding the required entries</p> <p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a. Send an email notice of approval if correct and complete</p> <p>1.2b. Send an email notice of disapproval if incorrect or incomplete</p>	None	None	<p><i>Administrative Assistant</i> RO</p>
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>				
<p>B. Officer of the day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1. Check the completeness of supporting documents.</p> <p>1a. Forward the application the respective division for encoding the required entries in the e-TEST^{Lite} If complete.</p>	None	None	<p><i>Officer of the Day, Tax Specialist</i> RO</p>



	1b. Return application documents to the applicant if incomplete.			
	1.1. Encode the required entries in the e-TESe Lite and generate the application number.	None	None	<i>Administrative Assistant</i> IRD
	1.2 Return the application documents to the applicant for submission in CRMD.			
C. Filing		None	1 hour	<i>Administrative Officer</i> CRMD
1. File the application with complete set of documentary requirements at the CRMD.	1. Receive the application with complete set of documentary requirements.			
	1.1. Provide the second copy of the checklist with corresponding application number and CRMD received stamp.			
	1.2. A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2. Assign the application to respective RO Divisions.			
	2.1. Route the application to IRD.			
	2.2. Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> IRD
	2.3. Evaluate the application and draft appropriate Tax Exemption Indorsement (TEI) / Non-TEI.	None	4 hours	<i>Action Officer</i> (<i>Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist</i>) CTD
	2.3a. Proceed to agency action no. 4 if application is sufficient			
	2.3b. Issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued If application has discrepancy(cies)			
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3. Draft TEI / Non-TEI / formal letter of compliance for review and approval.			



	3.1. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Division Chief</i> IRD
	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Director III</i> RO
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	<i>Director IV</i> RO
	3.4. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	1 hour	<i>Administrative Assistant</i> RO
4. Receive email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	4.2. Prepare the approved TEI / Non-TEI / formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> CRMD
	4.3. A system-generated email notice will be sent to the applicant confirming the release / delivery of either the following: 4.3a. Deliver to Bureau of Customs (BOC) for the release of TEI / Non-TEI. 4.3b. Deliver to the consignee's postal for the release of the formal letter for compliance.			
5. Receive email notification confirming that the result of the application has been released/delivered to either the following: 5a. BOC 5b. Consignee's postal mail.				
TOTAL:		None	3 working days 6 hrs 42 mins	



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

Office or Division:	Revenue Office (RO) – Internal Revenue Division (IRD) Central Records Management Division (CRMD)
Classification:	Complex
Type of Transaction:	G2G- Government-to-Government
Who may avail:	Southeast Asian Regional Center for Graduate Study and Research in Agriculture

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<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 or Representative, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 2. License Number 3. Name of broker or representative 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 - Requesting Party - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party
<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</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) <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. DFA Recommendation 7. Letter request from SEARCA 	<ul style="list-style-type: none"> - Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping Company - Shipper from country of origin - Department of Foreign Affairs - SEARCA



CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <p>1. One-time registration through RO Kiosk or online at DOF Website https://teslite.dof.gov.ph to provide <u>corporate/individual information and upload the documents in support of registration</u></p> <ul style="list-style-type: none"> • If First time applicant, start from <i>Client Step A. Registration</i> • If Registered applicant, proceed to <i>Client Step B. Filing</i> 	<p>1.1 Assist the applicant in encoding the required entries</p> <p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a. Send an email notice of approval if correct and complete</p> <p>1.2b. Send an email notice of disapproval if incorrect or incomplete</p>	None	None	<i>Administrative Assistant RO</i>
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>				
<p>B. Filing</p> <p>1. File the application with complete set of documentary requirements at the CRMD.</p>	<p>1. Receive the application with complete set of documentary requirements.</p>	None	1 hour	<i>Administrative Officer CRMD</i>
	<p>1.1. Provide the second copy of the checklist with corresponding application number and CRMD received stamp.</p>			
	<p>1.2. A system-generated email notice will be sent to the applicant</p>			



	notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2. Assign the application to respective RO Divisions.			
	2.1. Route the application to IRD.			
	2.2. Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> IRD
	2.3. Evaluate the application and draft appropriate Tax Exemption Indorsement (TEI) / Non-TEI. 2.3a. Proceed to agency action no. 4 if application is sufficient 2.3b. Issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued if application has discrepancy(cies)	None	4 hours	<i>Action Officer</i> (<i>Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist</i>) IRD
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3. Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.1. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Division Chief</i> IRD
	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Director III</i> RO
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	<i>Director IV</i> RO
	3.4. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be	None	1 hour	<i>Administrative Assistant</i> RO



	forwarded to CRMD for release to the applicant.			
4. Receive email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	4.2. Prepare the approved TEI / Non-TEI / formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer CRMD</i>
	4.3. A system-generated email notice will be sent to the applicant confirming the release / delivery of either the following: 4.3a. Deliver to Bureau of Customs (BOC) for the release of TEI / Non-TEI. 4.3b. Deliver to the consignee's postal for the release of the formal letter for compliance.			
5. Receive email notification confirming that the result of the application has been released/delivered to either the following: 5a. BOC 5b. Consignee's postal mail.				
TOTAL:		None	3 working days 6 hrs 42 mins	



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

Radio or television equipment, spare parts and allied technical and program materials of radio broadcasting, cable and television stations

Office or Division:	Revenue Office (RO) – Internal Revenue Division (IRD) Revenue Operations Group (ROG) Central Records Management Division (CRMD)
Classification:	Complex
Type of Transaction:	G2B - Government-to-Business
Who may avail:	Radio Broadcasting Cable and Television Stations

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<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 or Representative, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 2. License Number 3. Name of broker or representative 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 - Requesting Party - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party
<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</p> <ol style="list-style-type: none"> 1. Completely filled-out DOF-RO Form No. 91 <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> 2. Import Bill of Lading/AWB 3. Commercial Invoice (Packing List, if applicable) 4. BOC & KBP/ PIA Certification of Airtime Credit 5. Copy of Broadcast/Cablecast Contract 6. NEDA Certification non-local availability 7. NTC Import Permit <p>* For Authority to Import: same as with the above requirements except B/L or AWB</p>	<ul style="list-style-type: none"> - Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - 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
<p>A. Registration</p> <p>1. One-time registration through RO Kiosk or online at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload the documents in support of registration</p> <ul style="list-style-type: none"> • If First time applicant, start from Client Step A. Registration • If Registered applicant, proceed to Client Step B. Filing 	<p>1.1 Assist the applicant in encoding the required entries</p> <p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a. Send an email notice of approval if correct and complete</p> <p>1.2b. Send an email notice of disapproval if incorrect or incomplete</p>			
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>		None	None	<p><i>Administrative Assistant</i> Revenue Office</p>
<p>B. Officer of the day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1. Check the completeness of supporting documents.</p> <p>1a. Forward the application the respective division for encoding</p>	None	None	<p><i>Officer of the Day, Tax Specialist</i> Revenue Office</p>



	<p>the required entries in the e-TESS^{Lite} If complete.</p> <p>1b. Return application documents to the applicant if incomplete.</p>			
	1.1. Encode the required entries in the e-TESS ^{Lite} and generate the application number.	None	None	<i>Administrative Assistant</i> Internal Revenue Division
	1.2 Return the application documents to the applicant for submission in CRMD.			
C. Filing		None	1 hour	<i>Administrative Officer</i> Central Records Management Division
1. File the application with complete set of documentary requirements at the CRMD.	1. Receive the application with complete set of documentary requirements.			
	1.1. Provide the second copy of the checklist with corresponding application number and CRMD received stamp.			
	1.2. A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2. Assign the application to respective RO Divisions.			
	2.1. Route the application to IRD.			
	2.2. Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Internal Revenue Division
	2.3. Evaluate the application and draft appropriate Tax Exemption Indorsement (TEI) / Non-TEI.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Customs and Tariff Division
	2.3a. Proceed to agency action no. 4 if application is sufficient			
	2.3b. Issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued If application has discrepancy(cies)			



3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3. Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.1. Review / approve the TEI / Non-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
	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Director III</i> Revenue Office
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	4 hours	<i>Director IV</i> Revenue Office
	3.4. Review/approve the TEI/ Non-TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary</i> or <i>Undersecretary</i> Revenue Operations Group
	3.5. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
4. Receive email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1. Transmit the approved TEI/Non-TEI/formal letter of compliance and supporting documents to CRMD for release.			
	4.2. Prepare the approved TEI / Non-TEI / formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	4.3. A system-generated email notice will be sent to the applicant confirming the release / delivery of either the following: 4.3a. Deliver to Bureau of Customs (BOC) for the release of TEI / Non-TEI. 4.3b. Deliver to the consignee's postal for the release of the formal letter for compliance.			



5. Receive email notification confirming that the result of the application has been released/delivered to either the following: 5a. BOC 5b. Consignee's postal mail.				
TOTAL:		None	4 working days 3 hours and 42 minutes	



- e. Article 5(1), (4) and 9(4)(e) of P.D. 1620 (Granting to the International Rice Research Institute the Status, Prerogatives, Privileges and Immunities of an International Organization)
Official goods, personal and household effects of International Rice Research Institute, its non-Filipino personnel.

Office or Division:	Revenue Office (RO) – Internal Revenue Division (IRD) Central Records Management Division (CRMD)
Classification:	Complex
Type of Transaction:	G2G - Government-to-Government
Who may avail:	International Rice Research Institute

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<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 or Representative, if any</p> <ol style="list-style-type: none"> Tax Identification Number (for broker only) Valid Government-issued ID (for representative only) License Number Name of broker or representative 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 - Requesting Party - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party

<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</p> <ol style="list-style-type: none"> Completely filled-out DOF-RO Form No. 91 <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> Import Bill of Lading/AWB Commercial Invoice (Packing List, if applicable) DFA Recommendation Letter request from IRRI 	<ul style="list-style-type: none"> - Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping Company - Shipper from country of origin - Department of Foreign Affairs - IRRI
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CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <ol style="list-style-type: none"> One-time registration through RO Kiosk or online at DOF Website https://teslite.dof.gov.ph to provide <u>corporate/individual information and</u> 	<ol style="list-style-type: none"> Assist the applicant in encoding the required entries Evaluate the correctness and completeness of the accomplished registration and uploaded documents. 	None	None	<i>Administrative Assistant</i> Revenue Office



<p><u>upload the documents in support of registration</u></p> <ul style="list-style-type: none"> • If First time applicant, start from <i>Client Step A. Registration</i> • If Registered applicant, proceed to <i>Client Step B. Filing</i> 	<p>1.2a. Send an email notice of approval if correct and complete</p> <p>1.2b. Send an email notice of disapproval if incorrect or incomplete</p>			
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>				
<p>B. Filing</p> <p>1. File the application with complete set of documentary requirements at the CRMD.</p>	<p>1. Receive the application with complete set of documentary requirements.</p>	<p>None</p>	<p>1 hour</p>	<p><i>Administrative Officer</i> Central Records Management Division</p>
	<p>1.1. Provide the second copy of the checklist with corresponding application number and CRMD received stamp.</p>			
	<p>1.2. A system-generated email notice will be sent to the applicant notifying the receipt of the application.</p>			
<p>2. Receive email notice of acceptance of the application.</p>	<p>2. Assign the application to respective RO Divisions.</p>			
	<p>2.1. Route the application to IRD.</p>			
	<p>2.2. Assign application to Action Officer.</p>	<p>None</p>	<p>30 minutes</p>	<p><i>Division Chief</i> Internal Revenue Division</p>



	<p>2.3. Evaluate the application and draft appropriate Tax Exemption Indorsement (TEI) / Non-TEI.</p> <p>2.3a. Proceed to agency action no. 4 if application is sufficient</p> <p>2.3b. Issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued If application has discrepancy(cies)</p>	None	4 hours	<p><i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Internal Revenue Division</p>
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3. Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.1. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<p><i>Division Chief</i> Internal Revenue Division</p>
	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<p><i>Director III</i> Revenue Office</p>
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	<p><i>Director IV</i> Revenue Office</p>
	3.4. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	1 hour	<p><i>Administrative Assistant</i> Revenue Office</p>
4. Receive email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	4.2. Prepare the approved TEI / Non-TEI / formal letter of compliance for release.	None	8 hours 12 minutes	<p><i>Administrative Officer</i></p>



	<p>4.3. A system-generated email notice will be sent to the applicant confirming the release / delivery of either the following:</p> <p>4.3a. Deliver to Bureau of Customs (BOC) for the release of TEI / Non-TEI.</p> <p>4.3b. Deliver to the consignee's postal for the release of the formal letter for compliance.</p>			<p>Central Records Management Division</p>
<p>5. Receive email notification confirming that the result of the application has been released/delivered to either the following:</p> <p>5a. BOC 5b. Consignee's postal mail.</p>				
TOTAL:		None	3 working days 6 hrs 42 mins	



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

Office or Division:	Revenue Office (RO) – Internal Revenue Division (IRD) Revenue Operations Group (ROG) Central Records Management Division (CRMD)
Classification:	Complex
Type of Transaction:	G2B - Government-to-Business
Who may avail:	Radio Broadcasting Cable and Television Stations

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<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 or Representative, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 2. License Number 3. Name of broker or representative 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 - Requesting Party - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party
<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</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) <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 	<ul style="list-style-type: none"> - Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping Company - Shipper from country of origin



CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <p>1. One-time registration through RO Kiosk or online at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload the documents in support of registration</p> <ul style="list-style-type: none"> • If First time applicant, start from Client Step A. Registration • If Registered applicant, proceed to Client Step B. Filing 	<p>1.1 Assist the applicant in encoding the required entries</p> <p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a. Send an email notice of approval if correct and complete</p> <p>1.2b. Send an email notice of disapproval if incorrect or incomplete</p>			
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>		None	None	<p><i>Administrative Assistant</i> Revenue Office</p>
<p>B. Officer of the day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1. Check the completeness of supporting documents.</p> <p>1a. Forward the application the respective division for encoding</p>	None	None	<p><i>Officer of the Day, Tax Specialist</i> Revenue Office</p>



	<p>the required entries in the e-TESS^{Lite} If complete.</p> <p>1b. Return application documents to the applicant if incomplete.</p>			
	1.1. Encode the required entries in the e-TESS ^{Lite} and generate the application number.	None	None	<i>Administrative Assistant</i> Internal Revenue Division
	1.2 Return the application documents to the applicant for submission in CRMD.			
C. Filing		None	1 hour	<i>Administrative Officer</i> Central Records Management Division
1. File the application with complete set of documentary requirements at the CRMD.	1. Receive the application with complete set of documentary requirements.			
	1.1. Provide the second copy of the checklist with corresponding application number and CRMD received stamp.			
	1.2. A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2. Assign the application to respective RO Divisions.			
	2.1. Route the application to IRD.			
	2.2. Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Internal Revenue Division
	2.3. Evaluate the application and draft appropriate Tax Exemption Indorsement (TEI) / Non-TEI.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> Customs and Tariff Division
	2.3a. Proceed to agency action no. 4 if application is sufficient			
	2.3b. Issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued If application has discrepancy(cies)			



3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3. Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.1. Review / approve the TEI / Non-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
	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Director III</i> Revenue Office
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	4 hours	<i>Director IV</i> Revenue Office
	3.4. Review/approve the TEI/ Non-TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary</i> or <i>Undersecretary</i> Revenue Operations Group
	3.5. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	<i>Administrative Assistant</i> Revenue Operations Group
4. Receive email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1. Transmit the approved TEI/Non-TEI/formal letter of compliance and supporting documents to CRMD for release.			
	4.2. Prepare the approved TEI / Non-TEI / formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> Central Records Management Division
	4.3. A system-generated email notice will be sent to the applicant confirming the release / delivery of either the following: 4.3a. Deliver to Bureau of Customs (BOC) for the release of TEI / Non-TEI. 4.3b. Deliver to the consignee's postal for the release of the formal letter for compliance.			



5. Receive email notification confirming that the result of the application has been released/delivered to either the following: 5a. BOC 5b. Consignee's postal mail.				
TOTAL:		None	4 working days 3 hours and 42 minutes	



g. Section 242 of P.D. 442, (Labor Code of the Philippines), as amended by Section 17 of R.A. 6715
Goods received by legitimate labor organizations from fraternal and similar organizations

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

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<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 or Representative, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 2. License Number 3. Name of broker or representative 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 - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party
<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</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) <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. Recommendation from DOLE 7. Authenticated/Apostilled Deed of Donation 8. Notarized Deed of Acceptance 	<ul style="list-style-type: none"> - Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping Company - Shipper from country of origin - Department of Labor and Employment - Donor - Donee



CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <p>1. One-time registration through RO Kiosk or online at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload the documents in support of registration</p> <ul style="list-style-type: none"> • If First time applicant, start from Client Step A. Registration • If Registered applicant, proceed to Client Step B. Filing 	<p>1.1 Assist the applicant in encoding the required entries</p> <p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a. Send an email notice of approval if correct and complete</p> <p>1.2b. Send an email notice of disapproval if incorrect or incomplete</p>	None	None	Administrative Assistant RO
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>				
<p>B. Officer of the day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1. Check the completeness of supporting documents.</p> <p>1a. Forward the application the respective division for encoding the required entries in the e-TES^{Lite} If complete.</p> <p>1b. Return application documents to the applicant if incomplete.</p>	None	None	Officer of the Day, Tax Specialist RO
	<p>1.1. Encode the required entries in the e-TES^{Lite} and generate the application number.</p>	None	None	Administrative Assistant IRD



	1.2 Return the application documents to the applicant for submission in CRMD.			
C. Filing		None	1 hour	<i>Administrative Officer CRMD</i>
1. File the application with complete set of documentary requirements at the CRMD.	1. Receive the application with complete set of documentary requirements.			
	1.1. Provide the second copy of the checklist with corresponding application number and CRMD received stamp.			
	1.2. A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2. Assign the application to respective RO Divisions.			
	2.1. Route the application to IRD.			
	2.2. Assign application to Action Officer.	None	30 minutes	<i>Division Chief IRD</i>
	2.3. Evaluate the application and draft appropriate Tax Exemption Indorsement (TEI) / Non-TEI. 2.3a. Proceed to agency action no. 4 if application is sufficient 2.3b. Issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued If application has discrepancy(cies)	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist) CTD</i>
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3. Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.1. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Division Chief IRD</i>



	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Director III</i> RO
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	4 hours	<i>Director IV</i> RO
	3.4. Review/approve the TEI/ Non-TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary</i> <i>Undersecretary</i> ROG
	3.5. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	<i>Administrative Assistant</i> ROG
4. Receive email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1. Transmit the approved TEI/Non-TEI/formal letter of compliance and supporting documents to CRMD for release.			
	4.2. Prepare the approved TEI / Non-TEI / formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> CRMD
	4.3. A system-generated email notice will be sent to the applicant confirming the release / delivery of either the following: 4.3a. Deliver to Bureau of Customs (BOC) for the release of TEI / Non-TEI. 4.3b. Deliver to the consignee's postal for the release of the formal letter for compliance.			
5. Receive email notification confirming that the result of the application has been released/delivered to either the following: 5a. BOC 5b. Consignee's postal mail.				
TOTAL:		None	4 working days 3 hours and 42 minutes	



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

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

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<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 or Representative, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 2. License Number 3. Name of broker or representative 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 - Requesting Party - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party
<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</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) <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. Authenticated/Apostilled Deed of Donation 7. Notarized Deed of Acceptance 	<ul style="list-style-type: none"> - Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping Company - Shipper from country of origin - Donor - Donee



CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <p>1. One-time registration through RO Kiosk or online at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload the documents in support of registration</p> <ul style="list-style-type: none"> • If First time applicant, start from Client Step A. Registration • If Registered applicant, proceed to Client Step B. Filing 	<p>1.1 Assist the applicant in encoding the required entries</p> <p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a. Send an email notice of approval if correct and complete</p> <p>1.2b. Send an email notice of disapproval if incorrect or incomplete</p>			
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>		None	None	<i>Administrative Assistant RO</i>
<p>B. Officer of the day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1. Check the completeness of supporting documents.</p> <p>1a. Forward the application the respective division for encoding</p>	None	None	<i>Officer of the Day, Tax Specialist RO</i>



	<p>the required entries in the e-TESS^{Lite} If complete.</p> <p>1b. Return application documents to the applicant if incomplete.</p>			
	1.1. Encode the required entries in the e-TESS ^{Lite} and generate the application number.	None	None	<i>Administrative Assistant</i> IRD
	1.2 Return the application documents to the applicant for submission in CRMD.			
C. Filing		None	1 hour	<i>Administrative Officer</i> CRMD
1. File the application with complete set of documentary requirements at the CRMD.	1. Receive the application with complete set of documentary requirements.			
	1.1. Provide the second copy of the checklist with corresponding application number and CRMD received stamp.			
	1.2. A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2. Assign the application to respective RO Divisions.			
	2.1. Route the application to IRD.			
	2.2. Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> IRD
	2.3. Evaluate the application and draft appropriate Tax Exemption Indorsement (TEI) / Non-TEI.	None	4 hours	<i>Action Officer</i> (<i>Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist</i>) CTD
	2.3a. Proceed to agency action no. 4 if application is sufficient			
	2.3b. Issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued If application has discrepancy(cies)			



3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3. Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.1. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Division Chief</i> IRD
	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Director III</i> RO
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	4 hours	<i>Director IV</i> RO
	3.4. Review/approve the TEI/ Non-TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary</i> or <i>Undersecretary</i> ROG
	3.5. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	<i>Administrative Assistant</i> ROG
4. Receive email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1. Transmit the approved TEI/Non-TEI/formal letter of compliance and supporting documents to CRMD for release.			
	4.2. Prepare the approved TEI / Non-TEI / formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> CRMD
	4.3. A system-generated email notice will be sent to the applicant confirming the release / delivery of either the following: 4.3a. Deliver to Bureau of Customs (BOC) for the release of TEI / Non-TEI.			



	4.3b. Deliver to the consignee's postal for the release of the formal letter for compliance.			
5. Receive email notification confirming that the result of the application has been released/delivered to either the following: 5a. BOC 5b. Consignee's postal mail.				
TOTAL:		None	4 working days 3 hours and 42 minutes	



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

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

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<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 or Representative, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 2. License Number 3. Name of broker or representative 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 - Requesting Party - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party
<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</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) <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. DOST recommendation 7. BOI certification of non-availability 	<ul style="list-style-type: none"> - Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping Company - Shipper from country of origin - Department of Science and Technology - Board of Investments



CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <p>1. One-time registration through RO Kiosk or online at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload the documents in support of registration</p> <ul style="list-style-type: none"> • If First time applicant, start from Client Step A. Registration • If Registered applicant, proceed to Client Step B. Filing 	<p>1.1 Assist the applicant in encoding the required entries</p> <p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a. Send an email notice of approval if correct and complete</p> <p>1.2b. Send an email notice of disapproval if incorrect or incomplete</p>	None	None	<p><i>Administrative Assistant</i> RO</p>
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>				
<p>B. Officer of the day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1. Check the completeness of supporting documents.</p> <p>1a. Forward the application the respective division for encoding the required entries in the e-TESLite If complete.</p> <p>1b. Return application documents to the applicant if incomplete.</p>	None	None	<p><i>Officer of the Day, Tax Specialist</i> RO</p>



	1.1. Encode the required entries in the e-TESS ^{Lite} and generate the application number.	None	None	<i>Administrative Assistant</i> IRD
	1.2 Return the application documents to the applicant for submission in CRMD.			
C. Filing		None	1 hour	<i>Administrative Officer</i> CRMD
1. File the application with complete set of documentary requirements at the CRMD.	1. Receive the application with complete set of documentary requirements.			
	1.1. Provide the second copy of the checklist with corresponding application number and CRMD received stamp.			
	1.2. A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2. Assign the application to respective RO Divisions.			
	2.1. Route the application to IRD.			
	2.2. Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> IRD
	2.3. Evaluate the application and draft appropriate Tax Exemption Indorsement (TEI) / Non-TEI. 2.3a. Proceed to agency action no. 4 if application is sufficient 2.3b. Issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued If application has discrepancy(cies)	None	4 hours	<i>Action Officer</i> (<i>Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist</i>) CTD
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3. Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.1. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also	None	4 hours	<i>Division Chief</i> IRD



	made whether the shipment requires verification / inspection.			
	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Director III</i> RO
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	4 hours	<i>Director IV</i> RO
	3.4. Review/approve the TEI/ Non-TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary</i> or <i>Undersecretary</i> ROG
	3.5. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	<i>Administrative Assistant</i> ROG
4. Receive email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1. Transmit the approved TEI/Non-TEI/formal letter of compliance and supporting documents to CRMD for release.			
	4.2. Prepare the approved TEI / Non-TEI / formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> CRMD
	4.3. A system-generated email notice will be sent to the applicant confirming the release / delivery of either the following: 4.3a. Deliver to Bureau of Customs (BOC) for the release of TEI / Non-TEI. 4.3b. Deliver to the consignee's postal for the release of the formal letter for compliance.			
5. Receive email notification confirming that the result of the application has been released/delivered to either the following: 5a. BOC 5b. Consignee's postal mail.				
TOTAL:		None	4 working days 3 hours and 42 minutes	



j. Section 18 of R.A. 7686 (The Dual Tech Training System Act of 1994)
Essential equipment, apparatus and materials of government dual training educational institutions accredited by the Technical Education and Skills Development Authority (TESDA)

Office or Division:	Revenue Office (RO) – Internal Revenue Division (IRD) Revenue Operations Group (ROG) Central Records Management Division (CRMD)
Classification:	Complex
Type of Transaction:	G2B - Government-to-Government
Who may avail:	Dual Training Private Educational Institutions

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<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 or Representative, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 2. License Number 3. Name of broker or representative 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 - Requesting Party - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party
<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</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) <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. TESDA recommendation 7. BOI Certification of non-availability 	<ul style="list-style-type: none"> - Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - 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
<p>A. Registration</p> <p>1. One-time registration through RO Kiosk or online at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload the documents in support of registration</p> <ul style="list-style-type: none"> • If First time applicant, start from Client Step A. Registration • If Registered applicant, proceed to Client Step B. Filing 	<p>1.1 Assist the applicant in encoding the required entries</p> <p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a. Send an email notice of approval if correct and complete</p> <p>1.2b. Send an email notice of disapproval if incorrect or incomplete</p>			
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>		None	None	Administrative Assistant RO
<p>B. Officer of the day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1. Check the completeness of supporting documents.</p> <p>1a. Forward the application the respective division for encoding</p>	None	None	Officer of the Day, Tax Specialist RO



	<p>the required entries in the e-TESS^{Lite} If complete.</p> <p>1b. Return application documents to the applicant if incomplete.</p>			
	1.1. Encode the required entries in the e-TESS ^{Lite} and generate the application number.	None	None	<i>Administrative Assistant</i> IRD
	1.2 Return the application documents to the applicant for submission in CRMD.			
C. Filing		None	1 hour	<i>Administrative Officer</i> CRMD
1. File the application with complete set of documentary requirements at the CRMD.	1. Receive the application with complete set of documentary requirements.			
	1.1. Provide the second copy of the checklist with corresponding application number and CRMD received stamp.			
	1.2. A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2. Assign the application to respective RO Divisions.			
	2.1. Route the application to IRD.			
	2.2. Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> IRD
	2.3. Evaluate the application and draft appropriate Tax Exemption Indorsement (TEI) / Non-TEI.	None	4 hours	<i>Action Officer</i> (<i>Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist</i>) CTD
	2.3a. Proceed to agency action no. 4 if application is sufficient			
	2.3b. Issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued If application has discrepancy(cies)			



3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3. Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.1. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Division Chief</i> IRD
	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Director III</i> RO
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	4 hours	<i>Director IV</i> RO
	3.4. Review/approve the TEI/ Non-TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary</i> or <i>Undersecretary</i> ROG
	3.5. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	<i>Administrative Assistant</i> ROG
4. Receive email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1. Transmit the approved TEI/Non-TEI/formal letter of compliance and supporting documents to CRMD for release.			
	4.2. Prepare the approved TEI / Non-TEI / formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> CRMD
	4.3. A system-generated email notice will be sent to the applicant confirming the release / delivery of either the following: 4.3a. Deliver to Bureau of Customs (BOC) for the release of TEI / Non-TEI. 4.3b. Deliver to the consignee's postal for the release of the formal letter for compliance.			



5. Receive email notification confirming that the result of the application has been released/delivered to either the following: 5a. BOC 5b. Consignee's postal mail.				
TOTAL:		None	4 working days 3 hours and 42 minutes	



k. Section 18 of R.A. 7686 (The Dual Tech Training System Act of 1994)
Essential equipment, apparatus and materials of government dual training educational institutions accredited by the Technical Education and Skills Development Authority (TESDA)

Office or Division:	Revenue Office (RO) – Internal Revenue Division (IRD) Revenue Operations Group (ROG) Central Records Management Division (CRMD)
Classification:	Complex
Type of Transaction:	G2B - Government-to-Business
Who may avail:	Dual Training Private Educational Institutions

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<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 or Representative, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 2. License Number 3. Name of broker or representative 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 - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party
<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</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) <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> 4. Import Bill of Lading/AWB 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"> - Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - 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
<p>A. Registration</p> <p>1. One-time registration through RO Kiosk or online at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload the documents in support of registration</p> <ul style="list-style-type: none"> ● If First time applicant, start from Client Step A. Registration ● If Registered applicant, proceed to Client Step B. Filing 	<p>1.1 Assist the applicant in encoding the required entries</p> <p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a. Send an email notice of approval if correct and complete</p> <p>1.2b. Send an email notice of disapproval if incorrect or incomplete</p>	None	None	Administrative Assistant RO
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>				
<p>B. Pre-Evaluation</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1. Check the completeness of supporting documents.</p> <p>1a. Forward the application the respective division for encoding the required entries in the e-TEST^{Lite} If complete.</p> <p>1b. Return application documents to the applicant if incomplete.</p>	None	None	Officer of the Day, Tax Specialist RO
	<p>1.1. Encode the required entries in the e-TEST^{Lite} and generate the application number.</p>	None	None	Administrative Assistant IRD



	1.2 Return the application documents to the applicant for submission in CRMD.			
C. Filing		None	1 hour	<i>Administrative Officer CRMD</i>
1. File the application with complete set of documentary requirements at the CRMD.	1. Receive the application with complete set of documentary requirements.			
	1.1. Provide the second copy of the checklist with corresponding application number and CRMD received stamp.			
	1.2. A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2. Assign the application to respective RO Divisions.			
	2.1. Route the application to IRD.			
	2.2. Assign application to Action Officer.	None	30 minutes	<i>Division Chief IRD</i>
	2.3. Evaluate the application and draft appropriate Tax Exemption Indorsement (TEI) / Non-TEI. 2.3a. Proceed to agency action no. 4 if application is sufficient 2.3b. Issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued If application has discrepancy(cies)	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist) CTD</i>
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3. Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.1. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Division Chief IRD</i>



	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Director III</i> RO
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	4 hours	<i>Director IV</i> RO
	3.4. Review/approve the TEI/ Non-TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary</i> or <i>Undersecretary</i> ROG
	3.5. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	<i>Administrative Assistant</i> ROG
4. Receive email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1. Transmit the approved TEI/Non-TEI/formal letter of compliance and supporting documents to CRMD for release.			
	4.2. Prepare the approved TEI / Non-TEI / formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> CRMD
	4.3. A system-generated email notice will be sent to the applicant confirming the release / delivery of either the following: 4.3a. Deliver to Bureau of Customs (BOC) for the release of TEI / Non-TEI. 4.3b. Deliver to the consignee's postal for the release of the formal letter for compliance.			
5. Receive email notification confirming that the result of the application has been released/delivered to either the following: 5a. BOC 5b. Consignee's postal mail.				
TOTAL:		None	4 working days 3 hours and 42 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)
Equipment, machinery, spare parts and supplies of the National Grid Corporation of the Philippines (NGCP)

Office or Division:	Revenue Office (RO) – Internal Revenue Division (IRD) Revenue Operations Group (ROG) Central Records Management Division (CRMD)
Classification:	Complex
Type of Transaction:	G2B - Government-to-Business
Who may avail:	National Grid Corporation of the Philippines

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<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 or Representative, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 2. License Number 3. Name of broker or representative 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 - Requesting Party - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party
<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</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) <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. Picture/Technical Description of the shipment (in case the item is not commonly identifiable) 7. NTC Certification, if applicable 	<ul style="list-style-type: none"> - Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping Company - Shipper from country of origin - Applicant/Requesting party - National Telecommunications Commission



CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <p>1. One-time registration through RO Kiosk or online at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload the documents in support of registration</p> <ul style="list-style-type: none"> • If First time applicant, start from Client Step A. Registration • If Registered applicant, proceed to Client Step B. Filing 	<p>1.1 Assist the applicant in encoding the required entries</p> <p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a. Send an email notice of approval if correct and complete</p> <p>1.2b. Send an email notice of disapproval if incorrect or incomplete</p>			
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>		None	None	Administrative Assistant RO
<p>B. Officer of the day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1. Check the completeness of supporting documents.</p> <p>1a. Forward the application the respective division for encoding</p>	None	None	Officer of the Day, Tax Specialist RO



	<p>the required entries in the e-TESS^{Lite} If complete.</p> <p>1b. Return application documents to the applicant if incomplete.</p>			
	1.1. Encode the required entries in the e-TESS ^{Lite} and generate the application number.	None	None	<i>Administrative Assistant</i> IRD
	1.2 Return the application documents to the applicant for submission in CRMD.			
C. Filing		None	1 hour	<i>Administrative Officer</i> CRMD
1. File the application with complete set of documentary requirements at the CRMD.	1. Receive the application with complete set of documentary requirements.			
	1.1. Provide the second copy of the checklist with corresponding application number and CRMD received stamp.			
	1.2. A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2. Assign the application to respective RO Divisions.			
	2.1. Route the application to IRD.			
	2.2. Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> IRD
	2.3. Evaluate the application and draft appropriate Tax Exemption Indorsement (TEI) / Non-TEI.	None	4 hours	<i>Action Officer</i> (<i>Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist</i>) CTD
	2.3a. Proceed to agency action no. 4 if application is sufficient			
	2.3b. Issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued If application has discrepancy(cies)			



3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3. Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.1. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Division Chief</i> IRD
	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Director III</i> RO
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	4 hours	<i>Director IV</i> RO
	3.4. Review/approve the TEI/ Non-TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary</i> or <i>Undersecretary</i> ROG
	3.5. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	<i>Administrative Assistant</i> ROG
4. Receive email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1. Transmit the approved TEI/Non-TEI/formal letter of compliance and supporting documents to CRMD for release.			
	4.2. Prepare the approved TEI / Non-TEI / formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> CRMD
	4.3. A system-generated email notice will be sent to the applicant confirming the release / delivery of either the following: 4.3a. Deliver to Bureau of Customs (BOC) for the release of TEI / Non-TEI. 4.3b. Deliver to the consignee's postal for the release of the formal letter for compliance.			



5. Receive email notification confirming that the result of the application has been released/delivered to either the following: 5a. BOC 5b. Consignee's postal mail.				
TOTAL:		None	4 working days 3 hours and 42 minutes	



m. Article 61 of R.A. 9520 (Philippine Cooperative Code of 2008)
Machineries, equipment, and spare parts of Cooperative Development Authority (CDA) registered cooperatives

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

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<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 or Representative, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 2. License Number 3. Name of broker or representative 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 - Requesting Party - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party
<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</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) <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> 4. Import Bill of Lading/AWB 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"> - Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - 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
<p>A. Registration</p> <p>1. One-time registration through RO Kiosk or online at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload the documents in support of registration</p> <ul style="list-style-type: none"> ● If First time applicant, start from Client Step A. Registration ● If Registered applicant, proceed to Client Step B. Filing 	<p>1.1 Assist the applicant in encoding the required entries</p> <p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a. Send an email notice of approval if correct and complete</p> <p>1.2b. Send an email notice of disapproval if incorrect or incomplete</p>	None	None	<i>Administrative Assistant</i> RO
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>				
<p>B. Officer of the day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1. Check the completeness of supporting documents.</p> <p>1a. Forward the application the respective division for encoding the required entries in the e-TES^{Lite} If complete.</p> <p>1b. Return application documents to the applicant if incomplete.</p>	None	None	<i>Officer of the Day, Tax Specialist</i> RO



	1.1. Encode the required entries in the e-TESS ^{Lite} and generate the application number.	None	None	<i>Administrative Assistant</i> IRD
	1.2 Return the application documents to the applicant for submission in CRMD.			
C. Filing		None	1 hour	<i>Administrative Officer</i> CRMD
1. File the application with complete set of documentary requirements at the CRMD.	1. Receive the application with complete set of documentary requirements.			
	1.1. Provide the second copy of the checklist with corresponding application number and CRMD received stamp.			
	1.2. A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2. Assign the application to respective RO Divisions.			
	2.1. Route the application to IRD.			
	2.2. Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> IRD
	2.3. Evaluate the application and draft appropriate Tax Exemption Indorsement (TEI) / Non-TEI. 2.3a. Proceed to agency action no. 4 if application is sufficient 2.3b. Issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued If application has discrepancy(cies)	None	4 hours	<i>Action Officer</i> (<i>Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist</i>) CTD
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3. Draft TEI / Non-TEI / formal letter of compliance for review and approval.			



	3.1. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Division Chief</i> IRD
	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Director III</i> RO
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	4 hours	<i>Director IV</i> RO
	3.4. Review/approve the TEI/ Non-TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary</i> or <i>Undersecretary</i> ROG
	3.5. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	<i>Administrative Assistant</i> ROG
4. Receive email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1. Transmit the approved TEI/Non-TEI/formal letter of compliance and supporting documents to CRMD for release.			
	4.2. Prepare the approved TEI / Non-TEI / formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> CRMD
	4.3. A system-generated email notice will be sent to the applicant confirming the release / delivery of either the following: 4.3a. Deliver to Bureau of Customs (BOC) for the release of TEI / Non-TEI. 4.3b. Deliver to the consignee's postal for the release of the formal letter for compliance.			



5. Receive email notification confirming that the result of the application has been released/delivered to either the following: 5a. BOC 5b. Consignee's postal mail.				
TOTAL:		None	4 working days 3 hours and 42 minutes	



n. Section 5(c) of R.A. 10072 (The Philippine Red Cross Act of 2009)
Goods of the Philippine Red Cross (PRC)

Office or Division:	Revenue Office (RO) – Internal Revenue Division (IRD) Central Records Management Division (CRMD)
Classification:	Complex
Type of Transaction:	G2B - Government-to-Business
Who may avail:	Philippine Red Cross

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
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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 or Representative, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 2. License Number 3. Name of broker or representative 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 - Requesting Party - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party
<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</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) <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 	<ul style="list-style-type: none"> - Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping Company - Shipper from country of origin



CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <p>1. One-time registration through RO Kiosk or online at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload the documents in support of registration</p> <ul style="list-style-type: none"> ● If First time applicant, start from Client Step A. Registration ● If Registered applicant, proceed to Client Step B. Filing 	<p>1.1 Assist the applicant in encoding the required entries</p> <p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a. Send an email notice of approval if correct and complete</p> <p>1.2b. Send an email notice of disapproval if incorrect or incomplete</p>	None	None	Administrative Assistant RO
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>				
<p>B. Officer of the day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1. Check the completeness of supporting documents.</p> <p>1a. Forward the application the respective division for encoding the required entries in the e-TESLite If complete.</p> <p>1b. Return application documents to the applicant if incomplete.</p>	None	None	Officer of the Day, Tax Specialist RO



	1.1. Encode the required entries in the e-TESE ^{Lite} and generate the application number.	None	None	<i>Administrative Assistant</i> IRD
	1.2 Return the application documents to the applicant for submission in CRMD.			
C. Filing		None	1 hour	<i>Administrative Officer</i> CRMD
1. File the application with complete set of documentary requirements at the CRMD.	1. Receive the application with complete set of documentary requirements.			
	1.1. Provide the second copy of the checklist with corresponding application number and CRMD received stamp.			
	1.2. A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2. Assign the application to respective RO Divisions.			
	2.1. Route the application to IRD.			
	2.2. Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> IRD
	2.3. Evaluate the application and draft appropriate Tax Exemption Indorsement (TEI) / Non-TEI. 2.3a. Proceed to agency action no. 4 if application is sufficient 2.3b. Issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued If application has discrepancy(cies)	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> IRD
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3. Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.1. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Division Chief</i> IRD



	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Director III</i> RO
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	8 hours	<i>Director IV</i> RO
	3.4. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	1 hour	<i>Administrative Assistant</i> RO
4. Receive email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI / Non-TEI / formal letter of compliance and supporting documents to CRMD for release.			
	4.2. Prepare the approved TEI / Non-TEI / formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> CRMD
	4.3. A system-generated email notice will be sent to the applicant confirming the release / delivery of either the following: 4.3a. Deliver to Bureau of Customs (BOC) for the release of TEI / Non-TEI. 4.3b. Deliver to the consignee's postal for the release of the formal letter for compliance.			
5. Receive email notification confirming that the result of the application has been released/delivered to either the following: 5a. BOC 5b. Consignee's postal mail.				
TOTAL:		None	3 working days 6 hrs 42 mins	



o. Section 11 (b) and (c) of R.A. 10073 (GSP Charter of 2009) Goods purchased by or donated to the Girl Scouts of the Philippines (GSP)	
Office or Division:	Revenue Office (RO) – Internal Revenue Division (IRD) Revenue Operations Group (ROG) Central Records Management Division (CRMD)
Classification:	Complex
Type of Transaction:	G2B - Government-to-Business
Who may avail:	Girl Scouts of the Philippines
CHECKLIST OF REQUIREMENTS	
WHERE TO SECURE	
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 or Representative, if any 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 2. License Number 3. Name of broker or representative 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 - Requesting Party - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)	
ORIGINAL COPY: 1. Completely filled-out DOF-RO Form No. 91 2. Notarized Affidavit of End-Use/Ownership 3. Authorization letter (if authorized representative)	<ul style="list-style-type: none"> - Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template
PHOTOCOPY: 4. Import Bill of Lading/AWB 5. Commercial Invoice (Packing List, if applicable) 6. Authenticated/Apostilled Deed of Donation (if donation) 7. Notarized Deed of Acceptance	<ul style="list-style-type: none"> - Shipping Company - Shipper from country of origin - Donor - Donee



CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <p>1. One-time registration through RO Kiosk or online at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload the documents in support of registration</p> <ul style="list-style-type: none"> ● If First time applicant, start from Client Step A. Registration ● If Registered applicant, proceed to Client Step B. Filing 	<p>1.1 Assist the applicant in encoding the required entries</p> <p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a. Send an email notice of approval if correct and complete</p> <p>1.2b. Send an email notice of disapproval if incorrect or incomplete</p>	None	None	Administrative Assistant RO
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>				
<p>B. Officer of the day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1. Check the completeness of supporting documents.</p> <p>1a. Forward the application the respective division for encoding the required entries in the e-TES^{Lite} If complete.</p> <p>1b. Return application documents to the applicant if incomplete.</p>	None	None	Officer of the Day, Tax Specialist RO



	1.1. Encode the required entries in the e-TESS ^{Lite} and generate the application number.	None	None	<i>Administrative Assistant</i> IRD
	1.2 Return the application documents to the applicant for submission in CRMD.			
C. Filing		None	1 hour	<i>Administrative Officer</i> CRMD
1. File the application with complete set of documentary requirements at the CRMD.	1. Receive the application with complete set of documentary requirements.			
	1.1. Provide the second copy of the checklist with corresponding application number and CRMD received stamp.			
	1.2. A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2. Assign the application to respective RO Divisions.			
	2.1. Route the application to IRD.			
	2.2. Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> IRD
	2.3. Evaluate the application and draft appropriate Tax Exemption Indorsement (TEI) / Non-TEI.	None	4 hours	<i>Action Officer</i> (<i>Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist</i>) CTD
	2.3a. Proceed to agency action no. 4 if application is sufficient			
	2.3b. Issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued If application has discrepancy(cies)			
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3. Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.1. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also	None	4 hours	<i>Division Chief</i> IRD



	made whether the shipment requires verification / inspection.			
	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Director III</i> RO
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	4 hours	<i>Director IV</i> RO
	3.4. Review/approve the TEI/ Non-TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary</i> <i>/Undersecretary</i> ROG
	3.5. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	<i>Administrative Assistant</i> ROG
4. Receive email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1. Transmit the approved TEI/Non-TEI/formal letter of compliance and supporting documents to CRMD for release.			
	4.2. Prepare the approved TEI / Non-TEI / formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> CRMD
	4.3. A system-generated email notice will be sent to the applicant confirming the release / delivery of either the following: 4.3a. Deliver to Bureau of Customs (BOC) for the release of TEI / Non-TEI. 4.3b. Deliver to the consignee's postal for the release of the formal letter for compliance.			
5. Receive email notification confirming that the result of the application has been released/delivered to either the following: 5a. BOC 5b. Consignee's postal mail.				
TOTAL:		None	4 working days 3 hours and 42 minutes	



6. Granting of Tax Exemption on Foreign Donations

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

Office or Division:	Revenue Office (RO) – Internal Revenue Division (IRD) Revenue Operations Group (ROG) Central Records Management Division (CRMD)	
Classification:	Complex	
Type of Transaction:	G2B - Government-to-Government G2B - Government-to-Business	
Who may avail:	Government agencies, public and private hospitals, non-profit religious or charitable institutions and business entities.	
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE
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 or Representative, if any		
1. Tax Identification Number (for broker only)	- Bureau of Internal Revenue	
2. Valid Government-issued ID (for representative only)	- Requesting Party	
2. License Number	- Professional Regulation Commission	
3. Name of broker or representative	- Requesting Party	
4. Email address	- Requesting Party	
5. Contact number	- Requesting Party	
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)		
ORIGINAL COPY:		
1. Completely filled-out DOF-RO Form No. 91	- Requesting party/Applicant through the DOF Website https://bit.ly/form-91-authorize-and-affidavit-template	
2. Notarized Affidavit of End-Use/Ownership		
3. Authorization letter (if authorized representative)		
PHOTOCOPY:		
4. Import Bill of Lading/AWB	- Shipping Company	
5. Commercial or Non-Commercial Invoice (e.g. Proforma Invoice, Consignment Invoice, if available) or equivalent document (Statement of Value Invoice).	- Shipper from country of origin	
6. NEDA endorsement	- National Economic and Development Authority	
7. Authenticated/Apostilled Deed of Donation, if donation	- Donor	
8. Deed of Acceptance	- Donee	



CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <p>1. One-time registration through RO Kiosk or online at DOF Website https://teslite.dof.gov.ph to provide <u>corporate/individual information and upload the documents in support of registration</u></p> <ul style="list-style-type: none"> ● If First time applicant, start from Client Step A. Registration ● If Registered applicant, proceed to Client Step B. Filing 	<p>1.1 Assist the applicant in encoding the required entries</p> <p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a. Send an email notice of approval if correct and complete</p> <p>1.2b. Send an email notice of disapproval if incorrect or incomplete</p>	None	None	<i>Administrative Assistant</i> RO
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>				
<p>B. Officer of the day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1. Check the completeness of supporting documents.</p> <p>1a. Forward the application the respective division for encoding the required entries in the e-TESLite If complete.</p>	None	None	<i>Officer of the Day, Tax Specialist</i> RO



	1b. Return application documents to the applicant if incomplete.			
	1.1. Encode the required entries in the e-TES ^{Lite} and generate the application number.	None	None	<i>Administrative Assistant</i> IRD
	1.2 Return the application documents to the applicant for submission in CRMD.			
C. Filing		None	1 hour	<i>Administrative Officer</i> CRMD
1. File the application with complete set of documentary requirements at the CRMD.	1. Receive the application with complete set of documentary requirements.			
	1.1. Provide the second copy of the checklist with corresponding application number and CRMD received stamp.			
	1.2. A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2. Assign the application to respective RO Divisions.			
	2.1. Route the application to IRD.			
	2.2. Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> Internal Revenue Division
	2.3. Evaluate the application and draft appropriate Tax Exemption Indorsement (TEI) / Non-TEI. 2.3a. Proceed to agency action no. 4 if application is sufficient 2.3b. Issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued If application has discrepancy(cies)	None	4 hours	<i>Action Officer</i> (<i>Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist</i>) CTD



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



	<p>4.3a. Deliver to Bureau of Customs (BOC) for the release of TEI / Non-TEI.</p> <p>4.3b. Deliver to the consignee's postal for the release of the formal letter for compliance.</p>			
<p>5. Receive email notification confirming that the result of the application has been released/delivered to either the following:</p> <p>5a. BOC 5b. Consignee's postal mail.</p>				
TOTAL:		None	4 working days 3 hours and 42 minutes	



b. Section 800(m) of R.A. 10863 (CMTA)

Donation of goods to the Philippine government or any registered relief organization for free distribution to the needy

Office or Division:	Revenue Office (RO) – Internal Revenue Division (IRD) Revenue Operations Group (ROG) Central Records Management Division (CRMD)
Classification:	Complex
Type of Transaction:	G2G- Government to Government G2B - Government-to-Business
Who may avail:	Government entities, Non-government relief organizations

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
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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 or Representative, if any

1. Tax Identification Number (for broker only)
2. Valid Government-issued ID (for representative only)
2. License Number
3. Name of broker or representative
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
- Requesting Party
- Professional Regulation Commission
- Requesting Party
- Requesting Party
- Requesting Party

APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)

ORIGINAL COPY:

1. Completely filled-out DOF-RO Form No. 91
2. Notarized Affidavit of End-Use/Ownership
3. Authorization letter (if authorized representative)

PHOTOCOPY:

4. Import Bill of Lading/AWB
5. Commercial or Non-Commercial Invoice (e.g. Proforma Invoice, Consignment Invoice, if available) or equivalent document (Statement of Value Invoice).
6. Itemized Packing list (for foodstuff and medicines, indicate expiry dates).
7. DSWD/DepEd/DOH recommendation
8. Authenticated/Apostilled Deed of Donation
9. Notarized Deed of Acceptance

- Requesting party/Applicant through the DOF Website <https://bit.ly/form-91-authorize-and-affidavit-template>
- Shipping Company
- Shipper from country of origin
- Shipper from country of origin
- Department of Social Welfare and Development,
Department of Health, Department of Education
- Donor
- Donee



CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <p>1. One-time registration through RO Kiosk or online at DOF Website https://teslite.dof.gov.ph to provide <u>corporate/individual information and upload the documents in support of registration</u></p> <ul style="list-style-type: none"> • If First time applicant, start from <i>Client Step A. Registration</i> • If Registered applicant, proceed to <i>Client Step B. Filing</i> 	<p>1.1 Assist the applicant in encoding the required entries</p> <p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a. Send an email notice of approval if correct and complete</p> <p>1.2b. Send an email notice of disapproval if incorrect or incomplete</p>	None	None	<i>Administrative Assistant</i> RO
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>				
<p>B. Officer of the day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1. Check the completeness of supporting documents.</p> <p>1a. Forward the application the respective division for encoding the required entries in the e-TEStite If complete.</p> <p>1b. Return application documents to the applicant if incomplete.</p>	None	None	<i>Officer of the Day, Tax Specialist</i> RO
	<p>1.1. Encode the required entries in the e-TEStite and generate the application number.</p>	None	None	<i>Administrative Assistant</i> IRD



	1.2 Return the application documents to the applicant for submission in CRMD.			
C. Filing		None	1 hour	<i>Administrative Officer</i> CRMD
1. File the application with complete set of documentary requirements at the CRMD.	1. Receive the application with complete set of documentary requirements.			
	1.1. Provide the second copy of the checklist with corresponding application number and CRMD received stamp.			
	1.2. A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive email notice of acceptance of the application.	2. Assign the application to respective RO Divisions.			
	2.1. Route the application to IRD.			
	2.2. Assign application to Action Officer.	None	30 minutes	<i>Division Chief</i> IRD
	2.3. Evaluate the application and draft appropriate Tax Exemption Indorsement (TEI) / Non-TEI. 2.3a. Proceed to agency action no. 4 if application is sufficient 2.3b. Issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued if application has discrepancy(cies)	None	4 hours	<i>Action Officer</i> (<i>Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist</i>) CTD
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3. Draft TEI / Non-TEI / formal letter of compliance for review and approval.			
	3.1. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also made whether the shipment requires verification / inspection.	None	4 hours	<i>Division Chief</i> IRD
	3.2. Review / approve the TEI / Non-TEI / formal letter of compliance. Assessment is also	None	4 hours	<i>Director III</i> RO



	made whether the shipment requires verification / inspection.			
	3.3. Review / approve the TEI / Non-TEI / formal letter of compliance.	None	4 hours	<i>Director IV</i> RO
	3.4. Review/approve the TEI/ Non-TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary or Undersecretary</i> ROG
	3.5. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	2 hours	<i>Administrative Assistant</i> ROG
4. Receive email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1. Transmit the approved TEI/Non-TEI/formal letter of compliance and supporting documents to CRMD for release.			
	4.2. Prepare the approved TEI / Non-TEI / formal letter of compliance for release.	None	8 hours 12 minutes	<i>Administrative Officer</i> CRMD
	4.3. A system-generated email notice will be sent to the applicant confirming the release / delivery of either the following: 4.3a. Deliver to Bureau of Customs (BOC) for the release of TEI / Non-TEI. 4.3b. Deliver to the consignee's postal for the release of the formal letter for compliance.			
5. Receive email notification confirming that the result of the application has been released/delivered to either the following: 5a. BOC 5b. Consignee's postal mail.				
TOTAL:		None	4 working days 3 hours and 42 minutes	



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

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

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<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 or Representative, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 2. License Number 3. Name of broker or representative 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 - Requesting Party - Professional Regulation Commission - Requesting Party - Requesting Party - Requesting Party
<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</p> <ol style="list-style-type: none"> 1. Completely filled-out DOF-RO-PR-001-FR-91 REV.1 <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> 2. Import Bill of Lading/Airway Bill 3. Commercial invoice (Packing list, if applicable) 4. DFA favorable recommendation 	<ul style="list-style-type: none"> - Requesting party/Applicant through DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping company - Shipper from country of origin - Department of Foreign Affairs



CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <p>1. One-time registration through RO Kiosk or online at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload the documents in support of registration</p> <ul style="list-style-type: none"> • If First time applicant, start from <i>Client Step A. Registration</i> • If Registered applicant, proceed to <i>Step 1: Log in</i> 	<p>1. Assist the applicant in encoding the required entries</p>	<p>None</p>	<p>None</p>	<p><i>Administrative Assistant</i> RO</p>
<p>B. Pre-evaluation</p> <p>1. Log in to e-TESS^{Lite} system using applicant's nominated user ID and password</p>				
<p>1.1. Fill-out the online application form (DOF-RO-PR-001-FR-91 REV.1) and upload complete set of documentary requirements. Client will receive an e-ticket of the submitted application</p>	<p>1. Receive a notification of an e-ticket/pre-application number for pre-evaluation.</p>			
<p>2. Receive email notice of disapproval and make the necessary corrections based on the pre-evaluation for resubmission. (Re-start to client step no.1)</p>	<p>2. Pre-evaluate the online application for tax exemption and generate an email notifying either the following:</p> <p>2.1. If the application is sufficient, proceed to agency action no. 3</p> <p>2.2. If the application is deficient the action officer will generate an email notice to the applicant notifying to make the necessary corrections based on the pre-evaluation</p>	<p>None</p>	<p>None</p>	<p><i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> RO</p>
	<p>3. Accept the online application. A system-generated email will be sent to applicant notifying the acceptance of the online application.</p>			



<p>C. Evaluation</p> <p>1. Receive email notice of acceptance of the online application</p>	<p>1. Print the complete set of documentary requirements uploaded in the e-TESE^{Lite} and draft TEI/formal letter of compliance</p> <p>1.1. Evaluate the application and draft appropriate Tax Exemption Indorsement (TEI) / Non-TEI.</p> <p>1.1a. If application is sufficient, proceed to agency action no. 3</p> <p>1.1b. Issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued if application has discrepancy(cies)</p>	None	4 hrs	<p><i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist) IRD</i></p>
<p>2. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).</p>	<p>2. Draft TEI / Non-TEI / formal letter of compliance for review and approval.</p>			
	<p>2.1. Review/approve the TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification inspection.</p>	None	4 hrs	<p><i>Division Chief IRD</i></p>
	<p>2.2. Review/approve the TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification inspection.</p>	None	4 hrs	<p><i>Director III RO</i></p>
	<p>2.3. Review/approve the TEI/formal letter of compliance. Assessment is also made whether the shipment requires verification inspection.</p>	None	8 hours	<p><i>Director IV RO</i></p>



	2.4. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	1 hour	Administrative Assistant RO
3. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	3. Transmit the approved TEI/formal letter of compliance and its supporting documents to CRMD for release.			
	3.1 Prepare the approved TEI/formal letter of compliance for release.	None	8 hrs 12 minutes	Administrative Officer CRMD
	3.2. A system-generated email notice will be sent to the release/delivery of either the following 3.2a. Issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued If application has discrepancy(cies) 3.2b. Deliver to the consignee's postal for the release of the formal letter for compliance.			
4. Receive email notification confirming that the result of the application has been released/delivered to either the following: 4a. BOC 4b. Consignee's postal mail.				
	TOTAL:	None	3 working days 5 hours 12 minutes	



1. Granting of tax exemption on donation of previously imported capital equipment, raw materials, spare parts or accessories to be made by Investment Promotions Agency (IPA)-registered enterprises to TESDA, state universities and colleges (SUCs), DepEd and/or CHED-accredited schools

a. Section 294 in relation to Section 295(C)(e) of R.A. 11534 (CREATE)

Donation of capital equipment, raw materials, spare parts, or accessories by IPA-registered enterprises to TESDA, SUCs, DepEd and/or CHED accredited schools

Office or Division:	Revenue Office (RO) – The Mabuhay Lane Revenue Operations Group (ROG) Central Records and Management Division (CRMD)
Classification:	Simple
Type of Transaction:	G2G - Government-to-Government G2B - Government-to-Business
Who may avail:	TESDA, state universities and colleges (SUCs), or DepEd and CHED accredited schools with approved one-time e-TES ^{Lite} registration

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 or Representative, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 2. License Number 3. Name of broker or representative 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 - Requesting party - Professional Regulation Commission - Requesting party - Requesting party - Requesting party
<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</p> <ol style="list-style-type: none"> 1. Proof of payment of filing fee (1 copy only) 2. Completely filled-out DOF-RO-PR-001-FR-91 REV.1 3. Authorization letter (if authorized representative) 4. Notarized Affidavit of End-Use/Ownership <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> 5. Dummy Bill of Lading/Airway Bill or equivalent document 6. Commercial invoice (Packing list, if applicable) 7. Notarized Deed of Donation 8. Notarized Deed of Acceptance 9. Endorsement from the concerned IPA confirming notification of disposition from the RBE prior to disposition of the capital 	<ul style="list-style-type: none"> - DOF Cash Section - Requesting party/Applicant through DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping company - Shipper from country of origin - Requesting party/Applicant - Requesting party/Applicant - Investment Promotion Agencies



equipment, raw materials, spare parts, or accessories 10. Clearance from regulatory agency (if applicable)		- Appropriate regulatory agency		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Registration 1. One-time registration through RO Kiosk or at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload the documents in support of registration. <ul style="list-style-type: none"> ● If First time applicant, start from Client Step A. Registration ● If Registered applicant, proceed to Client Step B. Officer of the Day Checklisting 	1.1 Assist the applicant in encoding the required entries.	None	None	<i>Administrative Assistant</i> RO
	1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents. 1.2a Send an email notice of approval if correct and complete 1.2b Send an email notice of disapproval if incorrect and incomplete	None	None	None
2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only) 2a Receive email indicating the deficiency(cies) and	None	None	None	



register again through RO Kiosk or online at DOF website																
B. Officer of the Day Checklisting																
1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents. 1.1a Forward the application the respective division for encoding the required entries in the e-TESt ^{lit} if complete . 1.1b Return application documents to the applicant if incomplete .	None	None	<i>Administrative Assistant RO</i>												
	1.2 Encode the required entries in the e-TESt ^{Lite} and generate the application number.	None	None	<i>Administrative Assistant RO</i>												
	1.3 Return the application documents to the applicant for submission in CRMD.															
2. Pay the required filing fee at the Cash Section.	2. Receive payment and issue Official Receipt.	DO No. 041-2022 Schedule of Fees: <table border="1"> <thead> <tr> <th>VALUE OF IMPORTATION</th> <th>FILING FEE</th> </tr> </thead> <tbody> <tr> <td>P100,000 & below</td> <td>P200</td> </tr> <tr> <td>From P100,001 to P400,000</td> <td>P400</td> </tr> <tr> <td>From P400,001 to P700,000</td> <td>P600</td> </tr> <tr> <td>From P700,001 to P1,000,000</td> <td>P800</td> </tr> <tr> <td>Over P1,000,000</td> <td>P-1,000</td> </tr> </tbody> </table>	VALUE OF IMPORTATION	FILING FEE	P100,000 & below	P200	From P100,001 to P400,000	P400	From P400,001 to P700,000	P600	From P700,001 to P1,000,000	P800	Over P1,000,000	P-1,000	None	<i>Administrative Assistant II Cash Section GSD</i>
VALUE OF IMPORTATION	FILING FEE															
P100,000 & below	P200															
From P100,001 to P400,000	P400															
From P400,001 to P700,000	P600															
From P700,001 to P1,000,000	P800															
Over P1,000,000	P-1,000															
C. Filing																
1. File application with complete set of documentary requirements at the CRMD.	1.1 Receive the application with complete set of documentary requirements.	None	1 hour	<i>Administrative Officer CRMD</i>												
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.															
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.															



2. Receive transaction slip and email notice of acceptance of the application	2.1 The e-TESS ^{Lite} will automatically assign the application to an <i>Action Officer</i> of RO-Mabuhay Lane.			
	2.2 Route the application and supporting documents to the designated <i>Action Officer</i> of RO-Mabuhay Lane.			
	<p>2.3 Evaluate the application and prepare the appropriate Tax Exemption Indorsement (TEI).</p> <p>2.3a If the application is sufficient, proceed to agency action no. 3.1</p> <p>2.3b If the application has discrepancy(cies), the <i>Action Officer</i> will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.</p>	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> RO
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Prepare a TEI / formal letter of compliance for review and approval			
	3.2 Review/approve the TEI/formal letter of compliance. Assessment is also made whether the shipment requires pre or post monitoring verification or verification or inspection	None	8 hours	<i>Division Chief/Director IV</i> RO
	3.3 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary/ Undersecretary</i> ROG



	3.4 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	1 hour and 30 minutes	<i>Administrative Assistant</i> ROG
4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI/formal letter of compliance and its supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI/formal letter of compliance for release.	None	42 minutes	<i>Administrative Officer</i> CRMD
5. Present the checklist with corresponding application number and received stamp for the receiving of the hard copy of the approved TEI / formal letter of compliance.	5. Release the approved TEI / formal letter of compliance.			
6. Receive the hard copy of the approved TEI / formal letter of compliance.	6. A system-generated email notice will be sent to the applicant confirming either of the following: 6a. the release of TEI 6b. the release of the formal letter of compliance			
7. Receive an email notification confirming that the result of the application has been released.	None			
	TOTAL:	None	2 working days 7 hours 12 minutes	



2. Granting of tax exemption on importation of Investment Promotion Agencies (IPA) Registered Firms

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

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

Office or Division:	Revenue Office (RO) – The Mabuhay Lane Revenue Operations Group (ROG) Central Records and Management Division (CRMD)	
Classification:	Simple	
Type of Transaction:	G2B - Government-to-Business	
Who may avail:	BOI Registered Firms with approved one-time e-TESS ^{Lite} registration	
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 or Representative, if any		
1. Tax Identification Number (for broker only)	- Bureau of Internal Revenue	
2. Valid Government-issued ID (for representative only)	- Requesting party	
2. License Number	- Professional Regulation Commission	
3. Name of broker or representative	- Requesting party	
4. Email address	- Requesting party	
5. Contact number	- Requesting party	
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)		
ORIGINAL COPY:		
1. Proof of payment of filing fee (1 copy only)	- DOF Cash Section	
2. Completely filled-out DOF-RO-PR-001-FR-91 REV.1	- Requesting party/Applicant through DOF Website https://bit.ly/form-91-authorize-and-affidavit-template	
3. Authorization letter (if authorized representative)		
4. Notarized Affidavit of End-Use/Ownership		
5. Completely filled-out DOF-RO-PR-001-FR-155 REV.0 (if applicable)		
PHOTOCOPY:		
6. Import Bill of Lading/Airway Bill	- Shipping company	
7. Commercial invoice (Packing list, if applicable)	- Shipper from country of origin	
8. BOI Certificate of Registration with Annexes/Terms and Conditions	- Board of Investments	
9. Certificate of Authority to Import/Admission Entry issued by IPA	- Investment Promotion Agencies	
10. BOI Certificate of Local Non-Availability (applicable only beginning of 23 June 2022)	- Investment Promotion Agencies	



11. Proforma invoice 12. Certificate of Registration from IPA with Annexes/Terms and Conditions 13. Bank Transaction (Mode of Importation/LC, DA, Purchase Order, etc.) 14. Clearance from regulatory agency (if applicable)	- Shipper from country of origin - Investment Promotion Agencies - Requesting party/Applicant - Appropriate regulatory agency			
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Registration 1. One-time registration through RO Kiosk or at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload the documents in support of registration. <ul style="list-style-type: none"> • If First time applicant, start from Client Step A. Registration • If Registered applicant, proceed to Client Step B. Officer of the Day Checklisting 	1.1 Assist the applicant in encoding the required entries.	None	None	<i>Administrative Assistant</i> RO
	1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents. 1.2a Send an email notice of approval if correct and complete 1.2b Send an email notice of disapproval if incorrect and incomplete	None	None	<i>Administrative Assistant</i> RO
2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)	None	None	None	



<p>2a Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>																
<p>B. Officer of the Day Checklist</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1.1 Check the completeness of supporting documents.</p> <p>1.1a Forward the application the respective division for encoding the required entries in the e-TES^{Lite} if complete.</p> <p>1.1b Return application documents to the applicant if incomplete.</p>	None	None	<p><i>Administrative Assistant</i> RO</p>												
	<p>1.2 Encode the required entries in the e-TES^{Lite} and generate the application number.</p>	None	None	<p><i>Administrative Assistant</i> RO</p>												
	<p>1.3 Return the application documents to the applicant for submission in CRMD.</p>															
<p>2. Pay the required filing fee at the Cash Section.</p>	<p>2. Receive payment and issue Official Receipt.</p>	<p>DO No. 041-2022 Schedule of Fees:</p> <table border="1" data-bbox="786 1249 1015 1541"> <thead> <tr> <th>VALUE OF IMPORTATION</th> <th>FILING FEE</th> </tr> </thead> <tbody> <tr> <td>P100,000 & below</td> <td>P200</td> </tr> <tr> <td>From P100,001 to P400,000</td> <td>P400</td> </tr> <tr> <td>From P400,001 to P700,000</td> <td>P600</td> </tr> <tr> <td>From P700,001 to P1,000,000</td> <td>P800</td> </tr> <tr> <td>Over P1,000,000</td> <td>P1,000</td> </tr> </tbody> </table>	VALUE OF IMPORTATION	FILING FEE	P100,000 & below	P200	From P100,001 to P400,000	P400	From P400,001 to P700,000	P600	From P700,001 to P1,000,000	P800	Over P1,000,000	P1,000	None	<p><i>Administrative Assistant II</i> Cash Section GSD</p>
VALUE OF IMPORTATION	FILING FEE															
P100,000 & below	P200															
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From P400,001 to P700,000	P600															
From P700,001 to P1,000,000	P800															
Over P1,000,000	P1,000															
<p>C. Filing</p> <p>1. File application with complete set of documentary requirements at the CRMD.</p>	<p>1.1 Receive the application with complete set of documentary requirements.</p>	None	1 hour	<p><i>Administrative Officer</i> CRMD</p>												
	<p>1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.</p>															



	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive transaction slip and email notice of acceptance of the application	2.1 The e-TESS ^{Lite} will automatically assign the application to an <i>Action Officer</i> of RO-Mabuhay Lane.			
	2.2 Route the application and supporting documents to the designated <i>Action Officer</i> of RO-Mabuhay Lane.			
	2.3 Evaluate the application and prepare the appropriate Tax Exemption Indorsement (TEI). 2.3a If the application is sufficient, proceed to agency action no. 3.1 2.3b If the application has discrepancy(cies), the <i>Action Officer</i> will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist) RO</i>
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Prepare a TEI / formal letter of compliance for review and approval			
	3.2 Review/approve the TEI/formal letter of compliance. Assessment is also made whether the shipment requires pre or post monitoring verification or verification or inspection	None	8 hours	<i>Division Chief/Director IV RO</i>
	3.3 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary/ Undersecretary ROG</i>



	3.4 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	1 hour and 30 minutes	<i>Administrative Assistant</i> ROG
4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI/formal letter of compliance and its supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI/formal letter of compliance for release.	None	42 minutes	<i>Administrative Officer</i> CRMD
5. Present the checklist with corresponding application number and received stamp for the receiving of the hard copy of the approved TEI / formal letter of compliance.	5. Release the approved TEI / formal letter of compliance.			
6. Receive the hard copy of the approved TEI / formal letter of compliance.	6. A system-generated email notice will be sent to the applicant confirming either of the following: 6a. the release of TEI 6b. the release of the formal letter of compliance			
7. Receive an email notification confirming that the result of the application has been released.	None			
	TOTAL:	None	2 working days 7 hours 12 minutes	



b. Fiscal Incentives Review Board (FIRB) Resolution No. 026-22 as clarified in the FIRB Resolution No. 033-22

Laptops, Desktops and Other IT Peripherals by Information Technology and Business Processing Management (IT-BPM) Registered Business Enterprise (RBE) Transferees

Office or Division:	Revenue Office (RO) – The Mabuhay Lane Central Records and Management Division (CRMD)
Classification:	Simple
Type of Transaction:	G2B - Government-to-Business
Who may avail:	PEZA/BOI IT-BPM RBE Transferees with approved one-time e-TES ^{Lite} registration

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<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 or Representative, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 2. License Number 3. Name of broker or representative 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 - Requesting party - Professional Regulation Commission - Requesting party - Requesting party - Requesting party
<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</p> <ol style="list-style-type: none"> 1. Proof of payment of filing fee (1 copy only) 2. Completely filled-out DOF-RO-PR-001-FR-91 REV.1 3. Authorization letter (if authorized representative) 4. Notarized Affidavit of End-Use/Ownership 5. Completely filled-out DOF-RO-PR-001-FR-155 REV.0 (if applicable) <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> 6. Import Bill of Lading (BL)/Airway Bill (AWB) 7. Commercial invoice (Packing list, if applicable) 8. Endorsement from the concerned IPA (for existing goods imported as of 31 January 2023) 9. Certificate of Registration with BOI of Official receipt issued by the BOI for payment of registration fee 10. Certificate of Authority to Import and the Admission Entry issued by the concerned IPA or Transit Single 	<ul style="list-style-type: none"> - DOF Cash Section - Requesting party/Applicant through DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping company - Shipper from country of origin - Investment Promotion Agencies - Board of Investments - Board of Investments



11. Staging/Dummy BL issued by the Bureau of Customs (for existing goods imported as of 31 January 2023)	- Bureau of Customs
12. Certificate of Local Non-Availability issued by the BOI (for new goods imported starting 01 February 2023)	- Requesting party/Applicant
13. Clearance from regulatory agency (if applicable)	- Appropriate regulatory agency

CLIENT STEPS	AGENCY ACTION	FEEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Registration 1. One-time registration through RO Kiosk or at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload the documents in support of registration. <ul style="list-style-type: none"> ● If First time applicant, start from Client Step A. Registration ● If Registered applicant, proceed to Client Step B. Officer of the Day Checklisting 	1.1 Assist the applicant in encoding the required entries.	None	None	<i>Administrative Assistant</i> RO
	1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents. 1.2a Send an email notice of approval if correct and complete 1.2b Send an email notice of disapproval if incorrect and incomplete	None	None	<i>Administrative Assistant</i> RO
2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)	None	None	None	



<p>2a Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>																
<p>B. Officer of the Day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1.1 Check the completeness of supporting documents.</p> <p>1.1a Forward the application the respective division for encoding the required entries in the e-TES^{Lite} if complete.</p> <p>1.1b Return application documents to the applicant if incomplete.</p>	<p>None</p>	<p>None</p>	<p><i>Administrative Assistant</i> RO</p>												
	<p>1.2 Encode the required entries in the e-TES^{Lite} and generate the application number.</p>	<p>None</p>	<p>None</p>	<p><i>Administrative Assistant</i> RO</p>												
	<p>1.3 Return the application documents to the applicant for submission in CRMD.</p>															
<p>2. Pay the required filing fee at the Cash Section.</p>	<p>2. Receive payment and issue Official Receipt.</p>	<p>DO No. 041-2022 Schedule of Fees:</p> <table border="1" data-bbox="786 1283 1015 1574"> <thead> <tr> <th>VALUE OF IMPORTATION</th> <th>FILING FEE</th> </tr> </thead> <tbody> <tr> <td>P100,000 & below</td> <td>P200</td> </tr> <tr> <td>From P100,001 to P400,000</td> <td>P400</td> </tr> <tr> <td>From P400,001 to P700,000</td> <td>P600</td> </tr> <tr> <td>From P700,001 to P1,000,000</td> <td>P800</td> </tr> <tr> <td>Over P1,000,000</td> <td>P1,000</td> </tr> </tbody> </table>	VALUE OF IMPORTATION	FILING FEE	P100,000 & below	P200	From P100,001 to P400,000	P400	From P400,001 to P700,000	P600	From P700,001 to P1,000,000	P800	Over P1,000,000	P1,000	<p>None</p>	<p><i>Administrative Assistant</i> Cash Section GSD</p>
VALUE OF IMPORTATION	FILING FEE															
P100,000 & below	P200															
From P100,001 to P400,000	P400															
From P400,001 to P700,000	P600															
From P700,001 to P1,000,000	P800															
Over P1,000,000	P1,000															
<p>C. Filing</p> <p>1. File application with complete set of documentary requirements at the CRMD.</p>	<p>1.1 Receive the application with complete set of documentary requirements.</p>	<p>None</p>	<p>1 hour</p>	<p><i>Administrative Officer</i> CRMD</p>												
	<p>1.2 Provide the checklist with corresponding application number and received stamp of the CRMD.</p>															



	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive transaction slip and email notice of acceptance of the application	2.1 The e-TESS ^{Lite} will automatically assign the application to an <i>Action Officer</i> of RO-Mabuhay Lane.			
	2.2 Route the application and supporting documents to the designated <i>Action Officer</i> of RO-Mabuhay Lane.			
	2.3 Evaluate the application and prepare the appropriate Tax Exemption Indorsement (TEI). 2.3a If the application is sufficient, proceed to agency action no. 3.1 2.3b If the application has discrepancy(cies), the <i>Action Officer</i> will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	<i>Action Officer</i> (<i>Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist</i>) RO
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Prepare a TEI / formal letter of compliance for review and approval			
	3.2 Review/approve the TEI/formal letter of compliance. Assessment is also made whether the shipment requires pre or post monitoring verification or verification or inspection	None	4 hours	Division Chief RO
	3.3 Review/approve the TEI/formal letter of compliance.	None	4 hours	Director IV RO



	3.4 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	1 hour and 30 minutes	<i>Administrative Assistant</i> RO
4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI/formal letter of compliance and its supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI/formal letter of compliance for release.	None	42 minutes	<i>Administrative Officer</i> CRMD
5. Present the checklist with corresponding application number and received stamp for the receiving of the hard copy of the approved TEI / formal letter of compliance.	5. Release the approved TEI / formal letter of compliance.			
6. Receive the hard copy of the approved TEI / formal letter of compliance.	6. A system-generated email notice will be sent to the applicant confirming either of the following: 6a. the release of TEI 6b. the release of the formal letter of compliance			
7. Receive an email notification confirming that the result of the application has been released.	None			
	TOTAL:	None	1 working day 7 hours 12 minutes	



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

Office or Division:	Revenue Office (RO) – The Mabuhay Lane Revenue Operations Group (ROG) Central Records and Management Division (CRMD)	
Classification:	Simple	
Type of Transaction:	G2B - Government-to-Business	
Who may avail:	BOI Registered Enterprises with approved one-time e-TESt ^{Lite} registration	
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 or Representative, if any		
1. Tax Identification Number (for broker only)	- Bureau of Internal Revenue	
2. Valid Government-issued ID (for representative only)	- Requesting party	
2. License Number	- Professional Regulation Commission	
3. Name of broker or representative	- Requesting party	
4. Email address	- Requesting party	
5. Contact number	- Requesting party	
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)		
ORIGINAL COPY:		
1. Proof of payment of filing fee (1 copy only)	- DOF Cash Section	
2. Completely filled-out DOF-RO-PR-001-FR-91 REV.1	- Requesting party/Applicant through DOF Website https://bit.ly/form-91-authorize-and-affidavit-template	
3. Authorization letter (if authorized representative)		
4. Notarized Affidavit of End-Use/Ownership		
PHOTOCOPY:		
5. Import Bill of Lading/Airway Bill	- Shipping company	
6. Commercial invoice (Packing list, if applicable)	- Shipper from country of origin	
7. Certificate of Authority to Import and the Admission Entry issued by the concerned IPA or Transit Single	- Board of Investments/Investment Promotion Agencies	
8. BOI Certificate of Local Non-Availability (applicable only beginning 23 June 2022)	- Board of Investments	
9. Certificate of Registration from IPA with Annexes/Terms and Conditions	- Board of Investments/Investment Promotion Agencies	
10. Clearance from regulatory agency (if applicable)	- Appropriate regulatory agency	



CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <p>1. One-time registration through RO Kiosk or at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload the documents in support of registration.</p> <ul style="list-style-type: none"> • If First time applicant, start from Client Step A. Registration • If Registered applicant, proceed to Client Step B. Officer of the Day Checklisting 	<p>1.1 Assist the applicant in encoding the required entries.</p>	<p>None</p>	<p>None</p>	<p><i>Administrative Assistant</i> RO</p>
	<p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a Send an email notice of approval if correct and complete</p> <p>1.2b Send an email notice of disapproval if incorrect and incomplete</p>	<p>None</p>	<p>None</p>	<p><i>Administrative Assistant</i> RO</p>
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>	<p>None</p>	<p>None</p>	<p>None</p>	



<p>B. Officer of the Day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1.1 Check the completeness of supporting documents.</p> <p>1.1a Forward the application the respective division for encoding the required entries in the e-TES^{Lite} if complete.</p> <p>1.1b Return application documents to the applicant if incomplete.</p>	None	None	<i>Administrative Assistant</i> RO												
	1.2 Encode the required entries in the e- TES^{Lite} and generate the application number.	None	None	<i>Administrative Assistant</i> RO												
	1.3 Return the application documents to the applicant for submission in CRMD.															
2. Pay the required filing fee at the Cash Section.	2. Receive payment and issue Official Receipt.	<p>DO No. 041-2022 Schedule of Fees:</p> <table border="1" data-bbox="783 1048 1015 1339"> <thead> <tr> <th>VALUE OF IMPORTATION</th> <th>FILING FEE</th> </tr> </thead> <tbody> <tr> <td>₱100,000 & below</td> <td>₱200</td> </tr> <tr> <td>From ₱100,001 to ₱400,000</td> <td>₱400</td> </tr> <tr> <td>From ₱400,001 to ₱700,000</td> <td>₱600</td> </tr> <tr> <td>From ₱700,001 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 FEE	₱100,000 & below	₱200	From ₱100,001 to ₱400,000	₱400	From ₱400,001 to ₱700,000	₱600	From ₱700,001 to ₱1,000,000	₱800	Over ₱1,000,000	₱1,000	None	<i>Administrative Assistant</i> Cash Section GSD
VALUE OF IMPORTATION	FILING FEE															
₱100,000 & below	₱200															
From ₱100,001 to ₱400,000	₱400															
From ₱400,001 to ₱700,000	₱600															
From ₱700,001 to ₱1,000,000	₱800															
Over ₱1,000,000	₱1,000															
<p>C. Filing</p> <p>1. File application with complete set of documentary requirements at the CRMD.</p>	<p>1.1 Receive the application with complete set of documentary requirements.</p> <p>1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.</p> <p>1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.</p> <p>2.1 The e-TES^{Lite} will automatically assign the application to an <i>Action</i></p>	None	1 hour	<i>Administrative Officer</i> CRMD												
2. Receive transaction slip and email notice of acceptance of the application																



	Officer of RO-Mabuhay Lane.			
	2.2 Route the application and supporting documents to the designated <i>Action Officer</i> of RO-Mabuhay Lane.			
	<p>2.3 Evaluate the application and prepare the appropriate Tax Exemption Indorsement (TEI).</p> <p>2.3a If the application is sufficient, proceed to agency action no. 3.1</p> <p>2.3b If the application has discrepancy(cies), the <i>Action Officer</i> will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.</p>	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> RO
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Prepare a TEI / formal letter of compliance for review and approval			
	3.2 Review/approve the TEI/formal letter of compliance. Assessment is also made whether the shipment requires pre or post monitoring verification or verification or inspection	None	8 hours	<i>Division Chief/Director IV</i> RO
	3.3 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary/ Undersecretary</i> ROG
	3.4 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	1 hour and 30 minutes	<i>Administrative Assistant</i> ROG



4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI/formal letter of compliance and its supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI/formal letter of compliance for release.	None	42 minutes	<i>Administrative Officer CRMD</i>
5. Present the checklist with corresponding application number and received stamp for the receiving of the hard copy of the approved TEI / formal letter of compliance.	5. Release the approved TEI / formal letter of compliance.			
6. Receive the hard copy of the approved TEI / formal letter of compliance.	6. A system-generated email notice will be sent to the applicant confirming either of the following: 6a. the release of TEI 6b. the release of the formal letter of compliance			
7. Receive an email notification confirming that the result of the application has been released.	None			
	TOTAL:	None	2 working days 7 hours 12 minutes	



d. Section 294 (E) in relation to Section 295(D) of the NIRC, as amended by Section 16 of RA 11534 (CREATE Law)
 Goods imported by IPA registered export enterprises

Office or Division:	Revenue Office (RO) – The Mabuhay Lane Revenue Operations Group (ROG) Central Records and Management Division (CRMD)
Classification:	Simple
Type of Transaction:	G2B - Government-to-Business
Who may avail:	BOI Registered Enterprises with approved one-time e-TESt ^{Lite} registration

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 or Representative, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 2. License Number 3. Name of broker or representative 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 - Requesting party - Professional Regulation Commission - Requesting party - Requesting party - Requesting party
<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</p> <ol style="list-style-type: none"> 1. Proof of payment of filing fee (1 copy only) 2. Completely filled-out DOF-RO-PR-001-FR-91 REV.1 3. Authorization letter (if authorized representative) 4. Notarized Affidavit of End-Use/Ownership 5. Completely filled-out DOF-RO-PR-001-FR-155 REV.0 (if applicable) <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> 6. Import Bill of Lading/Airway Bill 7. Commercial invoice (Packing list, if applicable) 8. Certificate of Registration from IPA with Annexes/Terms and Conditions 9. Clearance from regulatory agency (if applicable) 	<ul style="list-style-type: none"> - DOF Cash Section - Requesting party/Applicant through DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping company - Shipper from country of origin - Investment Promotion Agencies - Appropriate regulatory agency



CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <p>1. One-time registration through RO Kiosk or at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload the documents in support of registration.</p> <ul style="list-style-type: none"> • If First time applicant, start from Client Step A. Registration • If Registered applicant, proceed to Client Step B. Officer of the Day Checklisting 	<p>1.1 Assist the applicant in encoding the required entries.</p>	<p>None</p>	<p>None</p>	<p><i>Administrative Assistant</i> RO</p>
	<p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a Send an email notice of approval if correct and complete</p> <p>1.2b Send an email notice of disapproval if incorrect and incomplete</p>	<p>None</p>	<p>None</p>	<p><i>Administrative Assistant</i> RO</p>
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>	<p>None</p>	<p>None</p>	<p>None</p>	



<p>B. Officer of the Day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1.1 Check the completeness of supporting documents.</p> <p>1.1a Forward the application the respective division for encoding the required entries in the e-TES^{Lite} if complete.</p> <p>1.1b Return application documents to the applicant if incomplete.</p>	None	None	<p><i>Administrative Assistant</i> RO</p>												
	<p>1.2 Encode the required entries in the e-TES^{Lite} and generate the application number.</p>	None	None	<p><i>Administrative Assistant</i> RO</p>												
	<p>1.3 Return the application documents to the applicant for submission in CRMD.</p>															
<p>2. Pay the required filing fee at the Cash Section.</p>	<p>2. Receive payment and issue Official Receipt.</p>	<p>DO No. 041-2022 Schedule of Fees:</p> <table border="1" data-bbox="786 1048 1015 1339"> <thead> <tr> <th>VALUE OF IMPORTATION</th> <th>FILING FEE</th> </tr> </thead> <tbody> <tr> <td>₱100,000 & below</td> <td>₱200</td> </tr> <tr> <td>From ₱100,001 to ₱400,000</td> <td>₱400</td> </tr> <tr> <td>From ₱400,001 to ₱700,000</td> <td>₱600</td> </tr> <tr> <td>From ₱700,001 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 FEE	₱100,000 & below	₱200	From ₱100,001 to ₱400,000	₱400	From ₱400,001 to ₱700,000	₱600	From ₱700,001 to ₱1,000,000	₱800	Over ₱1,000,000	₱1,000	None	<p><i>Administrative Assistant</i> Cash Section GSD</p>
VALUE OF IMPORTATION	FILING FEE															
₱100,000 & below	₱200															
From ₱100,001 to ₱400,000	₱400															
From ₱400,001 to ₱700,000	₱600															
From ₱700,001 to ₱1,000,000	₱800															
Over ₱1,000,000	₱1,000															
<p>C. Filing</p> <p>1. File application with complete set of documentary requirements at the CRMD.</p>	<p>1.1 Receive the application with complete set of documentary requirements.</p> <p>1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.</p> <p>1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.</p> <p>2. Receive transaction slip and email notice of acceptance of the application</p>	None	1 hour	<p><i>Administrative Officer</i> CRMD</p>												



	Officer of RO-Mabuhay Lane.			
	2.2 Route the application and supporting documents to the designated <i>Action Officer</i> of RO-Mabuhay Lane.			
	<p>2.3 Evaluate the application and prepare the appropriate Tax Exemption Indorsement (TEI).</p> <p>2.3a If the application is sufficient, proceed to agency action no. 3.1</p> <p>2.3b If the application has discrepancy(cies), the <i>Action Officer</i> will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.</p>	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> RO
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Prepare a TEI / formal letter of compliance for review and approval			
	3.2 Review/approve the TEI/formal letter of compliance. Assessment is also made whether the shipment requires pre or post monitoring verification or verification or inspection	None	8 hours	<i>Division Chief/Director IV</i> RO
	3.3 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary/ Undersecretary</i> ROG
	3.4 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	1 hour and 30 minutes	<i>Administrative Assistant</i> ROG



4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI/formal letter of compliance and its supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI/formal letter of compliance for release.	None	42 minutes	<i>Administrative Officer CRMD</i>
5. Present the checklist with corresponding application number and received stamp for the receiving of the hard copy of the approved TEI / formal letter of compliance.	5. Release the approved TEI / formal letter of compliance.			
6. Receive the hard copy of the approved TEI / formal letter of compliance.	6. A system-generated email notice will be sent to the applicant confirming either of the following: 6a. the release of TEI 6b. the release of the formal letter of compliance			
7. Receive an email notification confirming that the result of the application has been released.	None			
	TOTAL:	None	2 working days 7 hours 12 minutes	



e. E.O. 226 (Omnibus Investments Code of 1987), Art. 39(f)
Capital equipment with accessories consigned to BOI registered firms

Office or Division:	Revenue Office (RO) – The Mabuhay Lane Revenue Operations Group (ROG) Central Records and Management Division (CRMD)			
Classification:	Simple			
Type of Transaction:	G2B - Government-to-Business			
Who may avail:	BOI Registered Enterprises with approved one-time e-TESt ^{Lite} registration			
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 or Representative, if any 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 2. License Number 3. Name of broker or representative 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 - Requesting party - Professional Regulation Commission - Requesting party - Requesting party - Requesting party 		
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)				
ORIGINAL COPY: 1. Proof of payment of filing fee (1 copy only) 2. Completely filled-out DOF-RO-PR-001-FR-91 REV.1 3. Authorization letter (if authorized representative) 4. Notarized Affidavit of End-Use/Ownership PHOTOCOPY: 5. Import Bill of Lading/Airway Bill 6. Commercial invoice (Packing list, if applicable) 7. Original endorsement from the Board of Investments 8. Clearance from regulatory agency (if applicable)		<ul style="list-style-type: none"> - DOF Cash Section - Requesting party/Applicant through DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping company - Shipper from country of origin - Board of Investments - Appropriate regulatory agency 		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Registration				
1. One-time registration through RO Kiosk or at DOF Website	1.1 Assist the applicant in encoding the required entries.	None	None	<i>Administrative Assistant</i> RO



<p>https://teslite.dof.gov.ph to provide corporate/individual information and upload the documents in support of registration.</p> <ul style="list-style-type: none"> • If First time applicant, start from Client Step A. Registration • If Registered applicant, proceed to Client Step B. Officer of the Day Checklisting 				
	<p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a Send an email notice of approval if correct and complete</p> <p>1.2b Send an email notice of disapproval if incorrect and incomplete</p>	None	None	<i>Administrative Assistant</i> RO
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>	None	None	None	
<p>B. Officer of the Day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1.1 Check the completeness of supporting documents.</p> <p>1.1a Forward the application the respective division for encoding the</p>	None	None	<i>Administrative Assistant</i> RO



	required entries in the e- TES ^{Lite} if complete . 1.1b Return application documents to the applicant if incomplete .															
	1.2 Encode the required entries in the e- ^{Lite} TES and generate the application number.	None	None	<i>Administrative Assistant</i> RO												
	1.3 Return the application documents to the applicant for submission in CRMD.															
2. Pay the required filing fee at the Cash Section.	2. Receive payment and issue Official Receipt.	DO No. 041-2022 Schedule of Fees: <table border="1"> <thead> <tr> <th>VALUE OF IMPORTATION</th> <th>FILING FEE</th> </tr> </thead> <tbody> <tr> <td>P100,000 & below</td> <td>P200</td> </tr> <tr> <td>From P100,001 to P400,000</td> <td>P400</td> </tr> <tr> <td>From P400,001 to P700,000</td> <td>P600</td> </tr> <tr> <td>From P700,001 to P1,000,000</td> <td>P800</td> </tr> <tr> <td>Over P1,000,000</td> <td>P1,000</td> </tr> </tbody> </table>	VALUE OF IMPORTATION	FILING FEE	P100,000 & below	P200	From P100,001 to P400,000	P400	From P400,001 to P700,000	P600	From P700,001 to P1,000,000	P800	Over P1,000,000	P1,000	None	<i>Administrative Assistant</i> Cash Section GSD
VALUE OF IMPORTATION	FILING FEE															
P100,000 & below	P200															
From P100,001 to P400,000	P400															
From P400,001 to P700,000	P600															
From P700,001 to P1,000,000	P800															
Over P1,000,000	P1,000															
C. Filing																
1. File application with complete set of documentary requirements at the CRMD.	1.1 Receive the application with complete set of documentary requirements.	None	1 hour	<i>Administrative Officer</i> CRMD												
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.															
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.															
2. Receive transaction slip and email notice of acceptance of the application	2.1 The e- ^{Lite} TES will automatically assign the application to an <i>Action Officer</i> of RO-Mabuhay Lane.															
	2.2 Route the application and supporting documents to the designated <i>Action Officer</i> of RO-Mabuhay Lane.															



	<p>2.3 Evaluate the application and prepare the appropriate Tax Exemption Indorsement (TEI).</p> <p>2.3a If the application is sufficient, proceed to agency action no. 3.1</p> <p>2.3b If the application has discrepancy(cies), the <i>Action Officer</i> will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.</p>	None	4 hours	<p><i>Action Officer</i> <i>(Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> RO</p>
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Prepare a TEI / formal letter of compliance for review and approval			
	3.2 Review/approve the TEI/formal letter of compliance. Assessment is also made whether the shipment requires pre or post monitoring verification or verification or inspection	None	8 hours	<p><i>Division Chief/Director IV</i> RO</p>
	3.3 Review/approve the TEI/formal letter of compliance.	None	8 hours	<p><i>Assistant Secretary/ Undersecretary</i> ROG</p>
	3.4 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	1 hour and 30 minutes	<p><i>Administrative Assistant</i> ROG</p>
4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI/formal letter of compliance and its supporting documents to CRMD for release.			



	4.2 Prepare the approved TEI/formal letter of compliance for release.	None	42 minutes	<i>Administrative Officer</i> <i>CRMD</i>
5. Present the checklist with corresponding application number and received stamp for the receiving of the hard copy of the approved TEI / formal letter of compliance.	5. Release the approved TEI / formal letter of compliance.			
6. Receive the hard copy of the approved TEI / formal letter of compliance.	6. A system-generated email notice will be sent to the applicant confirming either of the following: 6a. the release of TEI 6b. the release of the formal letter of compliance			
7. Receive an email notification confirming that the result of the application has been released.	None			
	TOTAL:	None	2 working days 7 hours 12 minutes	



3. Granting of tax exemption on importation of energy, petroleum, coal and renewable energy firms

a. P.D. No. 87 (The Oil Exploration and Development Act of 1972), Sec. 12(b)
Machinery, equipment, spare parts, and all materials required for Indigenous petroleum operations

Office or Division:	Revenue Office (RO) – The Mabuhay Lane Revenue Operations Group (ROG) Central Records and Management Division (CRMD)
Classification:	Simple
Type of Transaction:	G2B - Government-to-Business
Who may avail:	DOE Registered Enterprises engaged in petroleum operations with approved one-time e-TESS ^{Lite} registration

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 or Representative, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 2. License Number 3. Name of broker or representative 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 - Requesting party - Professional Regulation Commission - Requesting party - Requesting party - Requesting party
<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</p> <ol style="list-style-type: none"> 1. Proof of payment of filing fee (1 copy only) 2. Completely filled-out DOF-RO-PR-001-FR-91 REV.1 3. Authorization letter (if authorized representative) 4. Notarized Affidavit of End-Use/Ownership 5. Completely filled-out DOF-RO-PR-001-FR-155 REV.0 (if applicable) <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> 6. Import Bill of Lading/Airway Bill 7. Commercial invoice (Packing list, if applicable) 8. DOE Certificate of Qualification for Tax Exemption 9. Contract between DOE and the Contractor (for new applicant) 10. Purchase Order/Proforma invoice 11. Clearance from regulatory agency (if applicable) 	<ul style="list-style-type: none"> - DOF Cash Section - Requesting party/Applicant through DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping company - Shipper from country of origin - Department of Energy - Requesting party/Applicant - Requesting party/Applicant - Appropriate regulatory agency



CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <p>1. One-time registration through RO Kiosk or at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload the documents in support of registration.</p> <ul style="list-style-type: none"> • If First time applicant, start from Client Step A. Registration • If Registered applicant, proceed to Client Step B. Officer of the Day Checklisting 	<p>1.1 Assist the applicant in encoding the required entries.</p>	<p>None</p>	<p>None</p>	<p><i>Administrative Assistant</i> RO</p>
	<p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a Send an email notice of approval if correct and complete</p> <p>1.2b Send an email notice of disapproval if incorrect and incomplete</p>	<p>None</p>	<p>None</p>	<p><i>Administrative Assistant</i> RO</p>
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>	<p>None</p>	<p>None</p>	<p>None</p>	



<p>B. Officer of the Day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1.1 Check the completeness of supporting documents.</p> <p>1.1a Forward the application the respective division for encoding the required entries in the e-TES^{Lite} if complete.</p> <p>1.1b Return application documents to the applicant if incomplete.</p>	None	None	<i>Administrative Assistant</i> RO												
	1.2 Encode the required entries in the e- TES^{Lite} and generate the application number.	None	None	<i>Administrative Assistant</i> RO												
	1.3 Return the application documents to the applicant for submission in CRMD.															
2. Pay the required filing fee at the Cash Section.	2. Receive payment and issue Official Receipt.	<p>DO No. 041-2022 Schedule of Fees:</p> <table border="1" data-bbox="783 1048 1015 1339"> <thead> <tr> <th>VALUE OF IMPORTATION</th> <th>FILING FEE</th> </tr> </thead> <tbody> <tr> <td>₱100,000 & below</td> <td>₱200</td> </tr> <tr> <td>From ₱100,001 to ₱400,000</td> <td>₱400</td> </tr> <tr> <td>From ₱400,001 to ₱700,000</td> <td>₱600</td> </tr> <tr> <td>From ₱700,001 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 FEE	₱100,000 & below	₱200	From ₱100,001 to ₱400,000	₱400	From ₱400,001 to ₱700,000	₱600	From ₱700,001 to ₱1,000,000	₱800	Over ₱1,000,000	₱1,000	None	<i>Administrative Assistant</i> Cash Section GSD
VALUE OF IMPORTATION	FILING FEE															
₱100,000 & below	₱200															
From ₱100,001 to ₱400,000	₱400															
From ₱400,001 to ₱700,000	₱600															
From ₱700,001 to ₱1,000,000	₱800															
Over ₱1,000,000	₱1,000															
<p>C. Filing</p> <p>1. File application with complete set of documentary requirements at the CRMD.</p>	<p>1.1 Receive the application with complete set of documentary requirements.</p> <p>1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.</p> <p>1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.</p> <p>2. Receive transaction slip and email notice of acceptance of the application</p>	None	1 hour	<i>Administrative Officer</i> CRMD												



	Officer of RO-Mabuhay Lane.			
	2.2 Route the application and supporting documents to the designated <i>Action Officer</i> of RO-Mabuhay Lane.			
	<p>2.3 Evaluate the application and prepare the appropriate Tax Exemption Indorsement (TEI).</p> <p>2.3a If the application is sufficient, proceed to agency action no. 3.1</p> <p>2.3b If the application has discrepancy(cies), the <i>Action Officer</i> will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.</p>	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> RO
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Prepare a TEI / formal letter of compliance for review and approval			
	3.2 Review/approve the TEI/formal letter of compliance. Assessment is also made whether the shipment requires pre or post monitoring verification or verification or inspection	None	8 hours	<i>Division Chief/Director IV</i> RO
	3.3 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary/ Undersecretary</i> ROG
	3.4 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	1 hour and 30 minutes	<i>Administrative Assistant</i> ROG



4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI/formal letter of compliance and its supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI/formal letter of compliance for release.	None	42 minutes	<i>Administrative Officer</i> CRMD
5. Present the checklist with corresponding application number and received stamp for the receiving of the hard copy of the approved TEI / formal letter of compliance.	5. Release the approved TEI / formal letter of compliance.			
6. Receive the hard copy of the approved TEI / formal letter of compliance.	6. A system-generated email notice will be sent to the applicant confirming either of the following: 6a. the release of TEI 6b. the release of the formal letter of compliance			
7. Receive an email notification confirming that the result of the application has been released.	None			
	TOTAL:	None	2 working days 7 hours 12 minutes	



b. P.D. No. 972 (Coal Development Act of 1976), Sec. 16 (b) Machinery, equipment, spare parts, and all materials required for coal developers	
Office or Division:	Revenue Office (RO) – The Mabuhay Lane Revenue Operations Group (ROG) Central Records and Management Division (CRMD)
Classification:	Simple
Type of Transaction:	G2B - Government-to-Business
Who may avail:	DOE Registered Enterprises engaged in coal development with approved one-time e-TESS ^{Lite} registration
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 or Representative, if any 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 2. License Number 3. Name of broker or representative 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 - Requesting party - Professional Regulation Commission - Requesting party - Requesting party - Requesting party
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)	
ORIGINAL COPY: 1. Proof of payment of filing fee (1 copy only) 2. Completely filled-out DOF-RO-PR-001-FR-91 REV.1 3. Authorization letter (if authorized representative) 4. Notarized Affidavit of End-Use/Ownership 5. Completely filled-out DOF-RO-PR-001-FR-155 REV.0 (if applicable) PHOTOCOPY: 6. Import Bill of Lading/Airway Bill 7. Commercial invoice (Packing list, if applicable) 8. DOE Certificate of Qualification for Tax Exemption 9. Contract between DOE and the Contractor (for new applicant) 10. Purchase Order/Proforma invoice 11. Clearance from regulatory agency (if applicable)	<ul style="list-style-type: none"> - DOF Cash Section - Requesting party/Applicant through DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping company - Shipper from country of origin - Department of Energy - Requesting party/Applicant - Requesting party/Applicant - Appropriate regulatory agency



CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <p>1. One-time registration through RO Kiosk or at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload the documents in support of registration.</p> <ul style="list-style-type: none"> • If First time applicant, start from Client Step A. Registration • If Registered applicant, proceed to Client Step B. Officer of the Day Checklisting 	<p>1.1 Assist the applicant in encoding the required entries.</p>	<p>None</p>	<p>None</p>	<p><i>Administrative Assistant</i> RO</p>
	<p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a Send an email notice of approval if correct and complete</p> <p>1.2b Send an email notice of disapproval if incorrect and incomplete</p>	<p>None</p>	<p>None</p>	<p><i>Administrative Assistant</i> RO</p>
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>	<p>None</p>	<p>None</p>	<p>None</p>	



<p>B. Officer of the Day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1.1 Check the completeness of supporting documents.</p> <p>1.1a Forward the application the respective division for encoding the required entries in the e-TES^{Lite} if complete.</p> <p>1.1b Return application documents to the applicant if incomplete.</p>	None	None	<i>Administrative Assistant</i> RO												
	1.2 Encode the required entries in the e- TES^{Lite} and generate the application number.	None	None	<i>Administrative Assistant</i> RO												
	1.3 Return the application documents to the applicant for submission in CRMD.															
2. Pay the required filing fee at the Cash Section.	2. Receive payment and issue Official Receipt.	<p>DO No. 041-2022 Schedule of Fees:</p> <table border="1" data-bbox="783 1048 1015 1339"> <thead> <tr> <th>VALUE OF IMPORTATION</th> <th>FILING FEE</th> </tr> </thead> <tbody> <tr> <td>₱100,000 & below</td> <td>₱200</td> </tr> <tr> <td>From ₱100,001 to ₱400,000</td> <td>₱400</td> </tr> <tr> <td>From ₱400,001 to ₱700,000</td> <td>₱600</td> </tr> <tr> <td>From ₱700,001 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 FEE	₱100,000 & below	₱200	From ₱100,001 to ₱400,000	₱400	From ₱400,001 to ₱700,000	₱600	From ₱700,001 to ₱1,000,000	₱800	Over ₱1,000,000	₱1,000	None	<i>Administrative Assistant</i> Cash Section GSD
VALUE OF IMPORTATION	FILING FEE															
₱100,000 & below	₱200															
From ₱100,001 to ₱400,000	₱400															
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From ₱700,001 to ₱1,000,000	₱800															
Over ₱1,000,000	₱1,000															
<p>C. Filing</p> <p>1. File application with complete set of documentary requirements at the CRMD.</p>	<p>1.1 Receive the application with complete set of documentary requirements.</p> <p>1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.</p> <p>1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.</p>	None	1 hour	<i>Administrative Officer</i> CRMD												
2. Receive transaction slip and email notice of acceptance of the application	2.1 The e- TES^{Lite} will automatically assign the application to an <i>Action</i>															



	Officer of RO-Mabuhay Lane.			
	2.2 Route the application and supporting documents to the designated <i>Action Officer</i> of RO-Mabuhay Lane.			
	<p>2.3 Evaluate the application and prepare the appropriate Tax Exemption Indorsement (TEI).</p> <p>2.3a If the application is sufficient, proceed to agency action no. 3.1</p> <p>2.3b If the application has discrepancy(cies), the <i>Action Officer</i> will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.</p>	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> RO
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Prepare a TEI / formal letter of compliance for review and approval			
	3.2 Review/approve the TEI/formal letter of compliance. Assessment is also made whether the shipment requires pre or post monitoring verification or verification or inspection	None	8 hours	<i>Division Chief/Director IV</i> RO
	3.3 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary/ Undersecretary</i> ROG



	3.4 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	1 hour and 30 minutes	<i>Administrative Assistant</i> ROG
4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI/formal letter of compliance and its supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI/formal letter of compliance for release.	None	42 minutes	<i>Administrative Officer</i> CRMD
5. Present the checklist with corresponding application number and received stamp for the receiving of the hard copy of the approved TEI / formal letter of compliance.	5. Release the approved TEI / formal letter of compliance.			
6. Receive the hard copy of the approved TEI / formal letter of compliance.	6. A system-generated email notice will be sent to the applicant confirming either of the following: 6a. the release of TEI 6b. the release of the formal letter of compliance			
7. Receive an email notification confirming that the result of the application has been released.	None			
	TOTAL:	None	2 working days 7 hours 12 minutes	



c. R.A. No. 9513 (Renewable Energy Act of 2008), Sec. 15(b) and Sec. 21(a) Components, parts and materials for the manufacture and/or fabrication of RE equipment and components	
Office or Division:	Revenue Office (RO) – The Mabuhay Lane Revenue Operations Group (ROG) Central Records and Management Division (CRMD)
Classification:	Simple
Type of Transaction:	G2B - Government-to-Business
Who may avail:	DOE/BOI Registered Enterprises engaged in renewable energy development with approved one-time e-TESS ^{Lite} registration
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 or Representative, if any 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 2. License Number 3. Name of broker or representative 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 - Professional Regulation Commission - Requesting party - Requesting party - Requesting party
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)	
ORIGINAL COPY: 1. Proof of payment of filing fee (1 copy only) 2. Completely filled-out DOF-RO-PR-001-FR-91 REV.1 3. Authorization letter (if authorized representative) 4. Notarized Affidavit of End-Use/Ownership 5. Completely filled-out DOF-RO-PR-001-FR-155 REV.0 (if applicable) PHOTOCOPY: 6. Import Bill of Lading/Airway Bill 7. Commercial invoice (Packing list, if applicable) 8. BOI Certificate of Authority 9. BOI Certificate of Registration with Annexes/General Terms and Conditions 10. Clearance from regulatory agency (if applicable)	<ul style="list-style-type: none"> - DOF Cash Section - Requesting party/Applicant through DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping company - Shipper from country of origin - Board of Investments - Board of Investments - Appropriate regulatory agency



CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <p>1. One-time registration through RO Kiosk or at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload the documents in support of registration.</p> <ul style="list-style-type: none"> • If First time applicant, start from Client Step A. Registration • If Registered applicant, proceed to Client Step B. Officer of the Day Checklisting 	<p>1.1 Assist the applicant in encoding the required entries.</p>	<p>None</p>	<p>None</p>	<p><i>Administrative Assistant</i> RO</p>
	<p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a Send an email notice of approval if correct and complete</p> <p>1.2b Send an email notice of disapproval if incorrect and incomplete</p>	<p>None</p>	<p>None</p>	<p><i>Administrative Assistant</i> RO</p>
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>	<p>None</p>	<p>None</p>	<p>None</p>	



<p>B. Officer of the Day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1.1 Check the completeness of supporting documents.</p> <p>1.1a Forward the application the respective division for encoding the required entries in the e-TES^{Lite} if complete.</p> <p>1.1b Return application documents to the applicant if incomplete.</p>	None	None	<i>Administrative Assistant</i> RO												
	1.2 Encode the required entries in the e- TES^{Lite} and generate the application number.	None	None	<i>Administrative Assistant</i> RO												
	1.3 Return the application documents to the applicant for submission in CRMD.															
2. Pay the required filing fee at the Cash Section.	2. Receive payment and issue Official Receipt.	<p>DO No. 041-2022 Schedule of Fees:</p> <table border="1" data-bbox="783 1048 1015 1339"> <thead> <tr> <th>VALUE OF IMPORTATION</th> <th>FILING FEE</th> </tr> </thead> <tbody> <tr> <td>₱100,000 & below</td> <td>₱200</td> </tr> <tr> <td>From ₱100,001 to ₱400,000</td> <td>₱400</td> </tr> <tr> <td>From ₱400,001 to ₱700,000</td> <td>₱600</td> </tr> <tr> <td>From ₱700,001 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 FEE	₱100,000 & below	₱200	From ₱100,001 to ₱400,000	₱400	From ₱400,001 to ₱700,000	₱600	From ₱700,001 to ₱1,000,000	₱800	Over ₱1,000,000	₱1,000	None	<i>Administrative Assistant</i> Cash Section GSD
VALUE OF IMPORTATION	FILING FEE															
₱100,000 & below	₱200															
From ₱100,001 to ₱400,000	₱400															
From ₱400,001 to ₱700,000	₱600															
From ₱700,001 to ₱1,000,000	₱800															
Over ₱1,000,000	₱1,000															
<p>C. Filing</p> <p>1. File application with complete set of documentary requirements at the CRMD.</p>	<p>1.1 Receive the application with complete set of documentary requirements.</p> <p>1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.</p> <p>1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.</p> <p>2. Receive transaction slip and email notice of acceptance of the application</p>	None	1 hour	<i>Administrative Officer</i> CRMD												



	Officer of RO-Mabuhay Lane.			
	2.2 Route the application and supporting documents to the designated <i>Action Officer</i> of RO-Mabuhay Lane.			
	<p>2.3 Evaluate the application and prepare the appropriate Tax Exemption Indorsement (TEI).</p> <p>2.3a If the application is sufficient, proceed to agency action no. 3.1</p> <p>2.3b If the application has discrepancy(cies), the <i>Action Officer</i> will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.</p>	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> RO
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Prepare a TEI / formal letter of compliance for review and approval			
	3.2 Review/approve the TEI/formal letter of compliance. Assessment is also made whether the shipment requires pre or post monitoring verification or verification or inspection	None	8 hours	<i>Division Chief/Director IV</i> RO
	3.3 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary/ Undersecretary</i> ROG
	3.4 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	1 hour and 30 minutes	<i>Administrative Assistant</i> ROG



4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI/formal letter of compliance and its supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI/formal letter of compliance for release.	None	42 minutes	<i>Administrative Officer CRMD</i>
5. Present the checklist with corresponding application number and received stamp for the receiving of the hard copy of the approved TEI / formal letter of compliance.	5. Release the approved TEI / formal letter of compliance.			
6. Receive the hard copy of the approved TEI / formal letter of compliance.	6. A system-generated email notice will be sent to the applicant confirming either of the following: 6a. the release of TEI 6b. the release of the formal letter of compliance			
7. Receive an email notification confirming that the result of the application has been released.	None			
	TOTAL:	None	2 working days 7 hours 12 minutes	



4. Granting of tax exemption on importation of completely built units of electric vehicles

a. Sec. 24(b) par. 1 of R.A. No. 1169797 (Electric Vehicle Industry Act) in relation to Executive Order No. 12

Completely built units of electric vehicles

Office or Division:	Revenue Office (RO) – The Mabuhay Lane Revenue Operations Group (ROG) Central Records and Management Division (CRMD)
Classification:	Simple
Type of Transaction:	G2G - Government-to-Government G2B - Government-to-Business
Who may avail:	Public who are qualified to apply with approved one-time e-TESS ^{Lite} registration

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 or Representative, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 2. License Number 3. Name of broker or representative 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 - Requesting party - Professional Regulation Commission - Requesting party - Requesting party - Requesting party
<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</p> <ol style="list-style-type: none"> 1. Proof of payment of filing fee (1 copy only) 2. Completely filled-out DOF-RO-PR-001-FR-91 REV.1 3. Authorization letter (if authorized representative) 4. Notarized Affidavit of End-Use/Ownership <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> 5. Import Bill of Lading/Airway Bill 6. Commercial invoice (Packing list, if applicable) 7. DOE copy of official EV listings/database (indicating the subject EV) 8. Clearance from regulatory agency (if applicable) 	<ul style="list-style-type: none"> - DOF Cash Section - Requesting party/Applicant through DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping company - Shipper from country of origin - Department of Energy - Appropriate regulatory agency



CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <p>1. One-time registration through RO Kiosk or at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload the documents in support of registration.</p> <ul style="list-style-type: none"> • If First time applicant, start from Client Step A. Registration • If Registered applicant, proceed to Client Step B. Officer of the Day Checklisting 	<p>1.1 Assist the applicant in encoding the required entries.</p>	<p>None</p>	<p>None</p>	<p><i>Administrative Assistant</i> RO</p>
	<p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a Send an email notice of approval if correct and complete</p> <p>1.2b Send an email notice of disapproval if incorrect and incomplete</p>	<p>None</p>	<p>None</p>	<p><i>Administrative Assistant</i> RO</p>
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>	<p>None</p>	<p>None</p>	<p>None</p>	



<p>B. Officer of the Day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1.1 Check the completeness of supporting documents.</p> <p>1.1a Forward the application the respective division for encoding the required entries in the e-TES^{Lite} if complete.</p> <p>1.1b Return application documents to the applicant if incomplete.</p>	None	None	<i>Administrative Assistant</i> RO												
	1.2 Encode the required entries in the e- TES^{Lite} and generate the application number.	None	None	<i>Administrative Assistant</i> RO												
	1.3 Return the application documents to the applicant for submission in CRMD.															
2. Pay the required filing fee at the Cash Section.	2. Receive payment and issue Official Receipt.	<p>DO No. 041-2022 Schedule of Fees:</p> <table border="1" data-bbox="783 1048 1011 1339"> <thead> <tr> <th>VALUE OF IMPORTATION</th> <th>FILING FEE</th> </tr> </thead> <tbody> <tr> <td>₱100,000 & below</td> <td>₱200</td> </tr> <tr> <td>From ₱100,001 to ₱400,000</td> <td>₱400</td> </tr> <tr> <td>From ₱400,001 to ₱700,000</td> <td>₱600</td> </tr> <tr> <td>From ₱700,001 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 FEE	₱100,000 & below	₱200	From ₱100,001 to ₱400,000	₱400	From ₱400,001 to ₱700,000	₱600	From ₱700,001 to ₱1,000,000	₱800	Over ₱1,000,000	₱1,000	None	<i>Administrative Assistant</i> Cash Section GSD
VALUE OF IMPORTATION	FILING FEE															
₱100,000 & below	₱200															
From ₱100,001 to ₱400,000	₱400															
From ₱400,001 to ₱700,000	₱600															
From ₱700,001 to ₱1,000,000	₱800															
Over ₱1,000,000	₱1,000															
<p>C. Filing</p> <p>1. File application with complete set of documentary requirements at the CRMD.</p>	<p>1.1 Receive the application with complete set of documentary requirements.</p> <p>1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.</p> <p>1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.</p> <p>2. Receive transaction slip and email notice of acceptance of the application</p>	None	1 hour	<i>Administrative Officer</i> CRMD												



	Officer of RO-Mabuhay Lane.			
	2.2 Route the application and supporting documents to the designated <i>Action Officer</i> of RO-Mabuhay Lane.			
	<p>2.3 Evaluate the application and prepare the appropriate Tax Exemption Indorsement (TEI).</p> <p>2.3a If the application is sufficient, proceed to agency action no. 3.1</p> <p>2.3b If the application has discrepancy(cies), the <i>Action Officer</i> will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.</p>	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> RO
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Prepare a TEI / formal letter of compliance for review and approval			
	3.2 Review/approve the TEI/formal letter of compliance. Assessment is also made whether the shipment requires pre or post monitoring verification or verification or inspection	None	8 hours	<i>Division Chief/Director IV</i> RO
	3.3 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary/ Undersecretary</i> ROG
	3.4 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	1 hour and 30 minutes	<i>Administrative Assistant</i> ROG



4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI/formal letter of compliance and its supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI/formal letter of compliance for release.	None	42 minutes	<i>Administrative Officer CRMD</i>
5. Present the checklist with corresponding application number and received stamp for the receiving of the hard copy of the approved TEI / formal letter of compliance.	5. Release the approved TEI / formal letter of compliance.			
6. Receive the hard copy of the approved TEI / formal letter of compliance.	6. A system-generated email notice will be sent to the applicant confirming either of the following: 6a. the release of TEI 6b. the release of the formal letter of compliance			
7. Receive an email notification confirming that the result of the application has been released.	None			
	TOTAL:	None	2 working days 7 hours 12 minutes	



b. Sec. 24(b) par. 2 of R.A. No. 11697 (Electric Vehicle Industry Act)
Completely built units of charging stations

Office or Division:	Revenue Office (RO) – The Mabuhay Lane Revenue Operations Group (ROG) Central Records and Management Division (CRMD)
Classification:	Simple
Type of Transaction:	G2G - Government-to-Government G2B - Government-to-Business
Who may avail:	Public who are qualified to apply with approved one-time e-TES ^{Lite} registration

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<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 or Representative, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 2. License Number 3. Name of broker or representative 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 - Requesting party - Professional Regulation Commission - Requesting party - Requesting party - Requesting party
<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</p> <ol style="list-style-type: none"> 1. Proof of payment of filing fee (1 copy only) 2. Completely filled-out DOF-RO-PR-001-FR-91 REV.1 3. Authorization letter (if authorized representative) 4. Notarized Affidavit of End-Use/Ownership <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> 5. Import Bill of Lading/Airway Bill 6. Commercial invoice (Packing list, if applicable) 7. Electric Vehicle Charging Station (EVCS) Registration Certificate issued by the DOE 8. Certificate of Qualification for Duty Exemption issued by the DOE 9. Clearance from regulatory agency (if applicable) 	<ul style="list-style-type: none"> - DOF Cash Section - Requesting party/Applicant through DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping company - Shipper from country of origin - Department of Energy - Department of Energy - Appropriate regulatory agency



CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <p>1. One-time registration through RO Kiosk or at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload the documents in support of registration.</p> <ul style="list-style-type: none"> • If First time applicant, start from Client Step A. Registration • If Registered applicant, proceed to Client Step B. Officer of the Day Checklisting 	<p>1.1 Assist the applicant in encoding the required entries.</p>	<p>None</p>	<p>None</p>	<p><i>Administrative Assistant</i> RO</p>
	<p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a Send an email notice of approval if correct and complete</p> <p>1.2b Send an email notice of disapproval if incorrect and incomplete</p>	<p>None</p>	<p>None</p>	<p><i>Administrative Assistant</i> RO</p>
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>	<p>None</p>	<p>None</p>	<p>None</p>	



<p>B. Officer of the Day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1.1 Check the completeness of supporting documents.</p> <p>1.1a Forward the application the respective division for encoding the required entries in the e-TES^{Lite} if complete.</p> <p>1.1b Return application documents to the applicant if incomplete.</p>	None	None	<i>Administrative Assistant</i> RO												
	1.2 Encode the required entries in the e- TES^{Lite} and generate the application number.	None	None	<i>Administrative Assistant</i> RO												
	1.3 Return the application documents to the applicant for submission in CRMD.															
2. Pay the required filing fee at the Cash Section.	2. Receive payment and issue Official Receipt.	<p>DO No. 041-2022 Schedule of Fees:</p> <table border="1" data-bbox="783 1048 1015 1339"> <thead> <tr> <th>VALUE OF IMPORTATION</th> <th>FILING FEE</th> </tr> </thead> <tbody> <tr> <td>₱100,000 & below</td> <td>₱200</td> </tr> <tr> <td>From ₱100,001 to ₱400,000</td> <td>₱400</td> </tr> <tr> <td>From ₱400,001 to ₱700,000</td> <td>₱600</td> </tr> <tr> <td>From ₱700,001 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 FEE	₱100,000 & below	₱200	From ₱100,001 to ₱400,000	₱400	From ₱400,001 to ₱700,000	₱600	From ₱700,001 to ₱1,000,000	₱800	Over ₱1,000,000	₱1,000	None	<i>Administrative Assistant</i> Cash Section GSD
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<p>C. Filing</p> <p>1. File application with complete set of documentary requirements at the CRMD.</p>	<p>1.1 Receive the application with complete set of documentary requirements.</p> <p>1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.</p> <p>1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.</p> <p>2.1 The e-TES^{Lite} will automatically assign the application to an <i>Action</i></p>	None	1 hour	<i>Administrative Officer</i> CRMD												
2. Receive transaction slip and email notice of acceptance of the application																



	Officer of RO-Mabuhay Lane.			
	2.2 Route the application and supporting documents to the designated <i>Action Officer</i> of RO-Mabuhay Lane.			
	<p>2.3 Evaluate the application and prepare the appropriate Tax Exemption Indorsement (TEI).</p> <p>2.3a If the application is sufficient, proceed to agency action no. 3.1</p> <p>2.3b If the application has discrepancy(cies), the <i>Action Officer</i> will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.</p>	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> RO
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Prepare a TEI / formal letter of compliance for review and approval			
	3.2 Review/approve the TEI/formal letter of compliance. Assessment is also made whether the shipment requires pre or post monitoring verification or verification or inspection	None	8 hours	<i>Division Chief/Director IV</i> RO
	3.3 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary/ Undersecretary</i> ROG
	3.4 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	1 hour and 30 minutes	<i>Administrative Assistant</i> ROG



4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI/formal letter of compliance and its supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI/formal letter of compliance for release.	None	42 minutes	<i>Administrative Officer CRMD</i>
5. Present the checklist with corresponding application number and received stamp for the receiving of the hard copy of the approved TEI / formal letter of compliance.	5. Release the approved TEI / formal letter of compliance.			
6. Receive the hard copy of the approved TEI / formal letter of compliance.	6. A system-generated email notice will be sent to the applicant confirming either of the following: 6a. the release of TEI 6b. the release of the formal letter of compliance			
7. Receive an email notification confirming that the result of the application has been released.	None			
	TOTAL:	None	2 working days 7 hours 12 minutes	



<p>c. Sec. 24(b) par. 3 of R.A. No. 11697 (Electric Vehicle Industry Act) in relation to Sec. 294(D) of R.A. 11534 (CREATE) Capital equipment and components used in the manufacture or assembly of EVs and construction or installation of charging stations.</p>			
Office or Division:	Revenue Office (RO) – The Mabuhay Lane Revenue Operations Group (ROG) Central Records and Management Division (CRMD)		
Classification:	Simple		
Type of Transaction:	G2G - Government-to-Government G2B - Government-to-Business		
Who may avail:	Public who are qualified to apply with approved one-time e-TESt ^{Lite} registration		
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE	
ONE-TIME REGISTRATION:			
<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 or Representative, if any</p> <ol style="list-style-type: none"> Tax Identification Number (for broker only) Valid Government-issued ID (for representative only) License Number Name of broker or representative 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 - Requesting party - Professional Regulation Commission - Requesting party - Requesting party - Requesting party 	
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)			
<p>ORIGINAL COPY:</p> <ol style="list-style-type: none"> Proof of payment of filing fee (1 copy only) Completely filled-out DOF-RO-PR-001-FR-91 REV.1 Authorization letter (if authorized representative) Notarized Affidavit of End-Use/Ownership <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> Import Bill of Lading/Airway Bill Commercial invoice (Packing list, if applicable) BOI Certificate of Registration Certificate of Authority to Import (CAI) BOI Certificate of non-availability (applicable only beginning 23 June 2022) DOE Recommendation Clearance from regulatory agency (if applicable) 		<ul style="list-style-type: none"> - DOF Cash Section - Requesting party/Applicant through DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping company - Shipper from country of origin - Board of Investments - Board of Investments - Board of Investments - Department of Energy - Appropriate regulatory agency 	



CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <p>1. One-time registration through RO Kiosk or at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload the documents in support of registration.</p> <ul style="list-style-type: none"> • If First time applicant, start from Client Step A. Registration • If Registered applicant, proceed to Client Step B. Officer of the Day Checklisting 	<p>1.1 Assist the applicant in encoding the required entries.</p>	<p>None</p>	<p>None</p>	<p><i>Administrative Assistant</i> RO</p>
	<p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a Send an email notice of approval if correct and complete</p> <p>1.2b Send an email notice of disapproval if incorrect and incomplete</p>	<p>None</p>	<p>None</p>	<p><i>Administrative Assistant</i> RO</p>
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>	<p>None</p>	<p>None</p>	<p>None</p>	



<p>B. Officer of the Day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1.1 Check the completeness of supporting documents.</p> <p>1.1a Forward the application the respective division for encoding the required entries in the e-TES^{Lite} if complete.</p> <p>1.1b Return application documents to the applicant if incomplete.</p>	None	None	<i>Administrative Assistant</i> RO												
	1.2 Encode the required entries in the e- TES^{Lite} and generate the application number.	None	None	<i>Administrative Assistant</i> RO												
	1.3 Return the application documents to the applicant for submission in CRMD.															
2. Pay the required filing fee at the Cash Section.	2. Receive payment and issue Official Receipt.	<p>DO No. 041-2022 Schedule of Fees:</p> <table border="1" data-bbox="783 1048 1015 1339"> <thead> <tr> <th>VALUE OF IMPORTATION</th> <th>FILING FEE</th> </tr> </thead> <tbody> <tr> <td>₱100,000 & below</td> <td>₱200</td> </tr> <tr> <td>From ₱100,001 to ₱400,000</td> <td>₱400</td> </tr> <tr> <td>From ₱400,001 to ₱700,000</td> <td>₱600</td> </tr> <tr> <td>From ₱700,001 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 FEE	₱100,000 & below	₱200	From ₱100,001 to ₱400,000	₱400	From ₱400,001 to ₱700,000	₱600	From ₱700,001 to ₱1,000,000	₱800	Over ₱1,000,000	₱1,000	None	<i>Administrative Assistant</i> Cash Section GSD
VALUE OF IMPORTATION	FILING FEE															
₱100,000 & below	₱200															
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2. Receive transaction slip and email notice of acceptance of the application	2.1 The e- TES^{Lite} will automatically assign the application to an <i>Action</i>															



	Officer of RO-Mabuhay Lane.			
	2.2 Route the application and supporting documents to the designated <i>Action Officer</i> of RO-Mabuhay Lane.			
	<p>2.3 Evaluate the application and prepare the appropriate Tax Exemption Indorsement (TEI).</p> <p>2.3a If the application is sufficient, proceed to agency action no. 3.1</p> <p>2.3b If the application has discrepancy(cies), the <i>Action Officer</i> will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.</p>	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> RO
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Prepare a TEI / formal letter of compliance for review and approval			
	3.2 Review/approve the TEI/formal letter of compliance. Assessment is also made whether the shipment requires pre or post monitoring verification or verification or inspection	None	8 hours	<i>Division Chief/Director IV</i> RO
	3.3 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary/ Undersecretary</i> ROG
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4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI/formal letter of compliance and its supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI/formal letter of compliance for release.	None	42 minutes	<i>Administrative Officer CRMD</i>
5. Present the checklist with corresponding application number and received stamp for the receiving of the hard copy of the approved TEI / formal letter of compliance.	5. Release the approved TEI / formal letter of compliance.			
6. Receive the hard copy of the approved TEI / formal letter of compliance.	6. A system-generated email notice will be sent to the applicant confirming either of the following: 6a. the release of TEI 6b. the release of the formal letter of compliance			
7. Receive an email notification confirming that the result of the application has been released.	None			
	TOTAL:	None	2 working days 7 hours 12 minutes	



5. Granting of tax exemption on importations of educational institutions

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

Office or Division:	Revenue Office (RO) – The Mabuhay Lane Revenue Operations Group (ROG) Central Records and Management Division (CRMD)
Classification:	Simple
Type of Transaction:	G2B - Government-to-Business
Who may avail:	Non-stock, non-profit educational institution with approved one-time e-TES ^{Lite} registration
CHECKLIST OF REQUIREMENTS	
WHERE TO SECURE	
<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 or Representative, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 2. License Number 3. Name of broker or representative 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 - Requesting party - Professional Regulation Commission - Requesting party - Requesting party - Requesting party
<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS) ORIGINAL COPY:</p> <ol style="list-style-type: none"> 1. Proof of payment of filing fee (1 copy only) 2. Completely filled-out DOF-RO-PR-001-FR-91 REV.1 3. Authorization letter (if authorized representative) 4. Notarized Affidavit of End-Use/Ownership <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> 5. Import Bill of Lading/Airway Bill 6. Commercial invoice (Packing list, if applicable) 7. Endorsement from CHED (if College or Higher Institution) 8. Endorsement from DepEd (if pre-school to high school) 9. Articles of Incorporation and By-Laws 10. Government Recognition 11. SEC Registration 12. Clearance from regulatory agency (if applicable) <p>If Donation:</p> <ol style="list-style-type: none"> 13. Apostilled or Consularized Deed of Donation 14. Notarized Deed of Acceptance 	<ul style="list-style-type: none"> - DOF Cash Section - Requesting party/Applicant through DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping company - Shipper from country of origin - Commission on Higher Education (CHED) - Department of Education (DepEd) - Requesting party/Applicant - CHED or DepEd - Requesting party/Applicant - Appropriate regulatory agency - Requesting party/Applicant - Requesting party/Applicant



CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <p>1. One-time registration through RO Kiosk or at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload the documents in support of registration.</p> <ul style="list-style-type: none"> • If First time applicant, start from Client Step A. Registration • If Registered applicant, proceed to Client Step B. Officer of the Day Checklisting 	<p>1.1 Assist the applicant in encoding the required entries.</p>	<p>None</p>	<p>None</p>	<p><i>Administrative Assistant</i> RO</p>
	<p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a Send an email notice of approval if correct and complete</p> <p>1.2b Send an email notice of disapproval if incorrect and incomplete</p>	<p>None</p>	<p>None</p>	<p><i>Administrative Assistant</i> RO</p>
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>	<p>None</p>	<p>None</p>	<p>None</p>	



<p>B. Officer of the Day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1.1 Check the completeness of supporting documents.</p> <p>1.1a Forward the application the respective division for encoding the required entries in the e-TES^{Lite} if complete.</p> <p>1.1b Return application documents to the applicant if incomplete.</p>	None	None	<i>Administrative Assistant</i> RO												
	1.2 Encode the required entries in the e- TES^{Lite} and generate the application number.	None	None	<i>Administrative Assistant</i> RO												
	1.3 Return the application documents to the applicant for submission in CRMD.															
2. Pay the required filing fee at the Cash Section.	2. Receive payment and issue Official Receipt.	<p>DO No. 041-2022 Schedule of Fees:</p> <table border="1" data-bbox="786 1048 1015 1339"> <thead> <tr> <th>VALUE OF IMPORTATION</th> <th>FILING FEE</th> </tr> </thead> <tbody> <tr> <td>₱100,000 & below</td> <td>₱200</td> </tr> <tr> <td>From ₱100,001 to ₱400,000</td> <td>₱400</td> </tr> <tr> <td>From ₱400,001 to ₱700,000</td> <td>₱600</td> </tr> <tr> <td>From ₱700,001 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 FEE	₱100,000 & below	₱200	From ₱100,001 to ₱400,000	₱400	From ₱400,001 to ₱700,000	₱600	From ₱700,001 to ₱1,000,000	₱800	Over ₱1,000,000	₱1,000	None	<i>Administrative Assistant</i> Cash Section GSD
VALUE OF IMPORTATION	FILING FEE															
₱100,000 & below	₱200															
From ₱100,001 to ₱400,000	₱400															
From ₱400,001 to ₱700,000	₱600															
From ₱700,001 to ₱1,000,000	₱800															
Over ₱1,000,000	₱1,000															
<p>C. Filing</p> <p>1. File application with complete set of documentary requirements at the CRMD.</p>	<p>1.1 Receive the application with complete set of documentary requirements.</p> <p>1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.</p> <p>1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.</p> <p>2.1 The e-TES^{Lite} will automatically assign the application to an <i>Action</i></p>	None	1 hour	<i>Administrative Officer</i> CRMD												
2. Receive transaction slip and email notice of acceptance of the application																



	Officer of RO-Mabuhay Lane.			
	2.2 Route the application and supporting documents to the designated <i>Action Officer</i> of RO-Mabuhay Lane.			
	<p>2.3 Evaluate the application and prepare the appropriate Tax Exemption Indorsement (TEI).</p> <p>2.3a If the application is sufficient, proceed to agency action no. 3.1</p> <p>2.3b If the application has discrepancy(cies), the <i>Action Officer</i> will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.</p>	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> RO
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Prepare a TEI / formal letter of compliance for review and approval			
	3.2 Review/approve the TEI/formal letter of compliance. Assessment is also made whether the shipment requires pre or post monitoring verification or verification or inspection	None	8 hours	<i>Division Chief/Director IV</i> RO
	3.3 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary/ Undersecretary</i> ROG
	3.4 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	1 hour and 30 minutes	<i>Administrative Assistant</i> ROG



4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI/formal letter of compliance and its supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI/formal letter of compliance for release.	None	42 minutes	<i>Administrative Officer CRMD</i>
5. Present the checklist with corresponding application number and received stamp for the receiving of the hard copy of the approved TEI / formal letter of compliance.	5. Release the approved TEI / formal letter of compliance.			
6. Receive the hard copy of the approved TEI / formal letter of compliance.	6. A system-generated email notice will be sent to the applicant confirming either of the following: 6a. the release of TEI 6b. the release of the formal letter of compliance			
7. Receive an email notification confirming that the result of the application has been released.	None			
	TOTAL:	None	2 working days 7 hours 12 minutes	



6. Granting of tax exemption on importation of Asian Development Bank

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

Office or Division:	Revenue Office (RO) – The Mabuhay Lane Central Records and Management Division (CRMD)
Classification:	Simple
Type of Transaction:	G2B - Government-to-International Organization
Who may avail:	Asian Development Bank (ADB), officers and staff with approved one-time e-TESS ^{Lite} registration

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 or Representative, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 2. License Number 3. Name of broker or representative 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 - Requesting party - Professional Regulation Commission - Requesting party - Requesting party - Requesting party
<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</p> <ol style="list-style-type: none"> 1. Completely filled-out DOF-RO-PR-001-FR-91 REV.1 <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> 2. Import Bill of Lading/Airway Bill 3. Commercial invoice (Packing list, if applicable) 4. DFA favorable recommendation 	<ul style="list-style-type: none"> - Requesting party/Applicant through DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping company - Shipper from country of origin - Department of Foreign Affairs

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <ol style="list-style-type: none"> 1. One-time registration through RO Kiosk or at DOF Website https://teslite.dof.gov.ph 	<ol style="list-style-type: none"> 1.1 Assist the applicant in encoding the required entries. 	None	None	<i>Administrative Assistant</i> RO



<p>to provide corporate/individual information and upload the documents in support of registration.</p> <ul style="list-style-type: none"> • If First time applicant, start from Client Step A. Registration • If Registered applicant, proceed to Client Step B. Officer of the Day Checklisting 				
	<p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a Send an email notice of approval if correct and complete</p> <p>1.2b Send an email notice of disapproval if incorrect and incomplete</p>	None	None	<i>Administrative Assistant</i> RO
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>	None	None	None	
<p>B. Officer of the Day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1.1 Check the completeness of supporting documents.</p> <p>1.1a Forward the application the respective division for encoding the</p>	None	None	<i>Administrative Assistant</i> RO



	required entries in the e- TES ^{Lite} if complete . 1.1b Return application documents to the applicant if incomplete .															
	1.2 Encode the required entries in the e- ^{Lite} TES and generate the application number.	None	None	<i>Administrative Assistant</i> RO												
	1.3 Return the application documents to the applicant for submission in CRMD.															
2. Pay the required filing fee at the Cash Section.	2. Receive payment and issue Official Receipt.	DO No. 041-2022 Schedule of Fees: <table border="1"> <thead> <tr> <th>VALUE OF IMPORTATION</th> <th>FILING FEE</th> </tr> </thead> <tbody> <tr> <td>P100,000 & below</td> <td>P200</td> </tr> <tr> <td>From P100,001 to P400,000</td> <td>P400</td> </tr> <tr> <td>From P400,001 to P700,000</td> <td>P600</td> </tr> <tr> <td>From P700,001 to P1,000,000</td> <td>P800</td> </tr> <tr> <td>Over P1,000,000</td> <td>P1,000</td> </tr> </tbody> </table>	VALUE OF IMPORTATION	FILING FEE	P100,000 & below	P200	From P100,001 to P400,000	P400	From P400,001 to P700,000	P600	From P700,001 to P1,000,000	P800	Over P1,000,000	P1,000	None	<i>Administrative Assistant</i> Cash Section GSD
VALUE OF IMPORTATION	FILING FEE															
P100,000 & below	P200															
From P100,001 to P400,000	P400															
From P400,001 to P700,000	P600															
From P700,001 to P1,000,000	P800															
Over P1,000,000	P1,000															
C. Filing																
1. File application with complete set of documentary requirements at the CRMD.	1.1 Receive the application with complete set of documentary requirements.	None	1 hour	<i>Administrative Officer</i> CRMD												
	1.2 Provide the checklist with corresponding application number and received stamp of the CRMD.															
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.															
2. Receive transaction slip and email notice of acceptance of the application	2.1 The e- ^{Lite} TES will automatically assign the application to an <i>Action Officer</i> of RO-Mabuhay Lane.															
	2.2 Route the application and supporting documents to the designated <i>Action Officer</i> of RO-Mabuhay Lane.															



	<p>2.3 Evaluate the application and prepare the appropriate Tax Exemption Indorsement (TEI).</p> <p>2.3a If the application is sufficient, proceed to agency action no. 3.1</p> <p>2.3b If the application has discrepancy(cies), the <i>Action Officer</i> will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.</p>	None	4 hours	<p><i>Action Officer</i> <i>(Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> RO</p>
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Prepare a TEI / formal letter of compliance for review and approval			
	3.2 Review/approve the TEI/formal letter of compliance. Assessment is also made whether the shipment requires pre or post monitoring verification or verification or inspection	None	4 hours	<p>Division Chief RO</p>
	3.3 Review/approve the TEI/formal letter of compliance.	None	4 hours	<p>Director IV RO</p>
	3.4 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	1 hour and 30 minutes	<p><i>Administrative Assistant</i> RO</p>
4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI/formal letter of compliance and its supporting documents to CRMD for release.			



	4.2 Prepare the approved TEI/formal letter of compliance for release.	None	42 minutes	<i>Administrative Officer CRMD</i>
5. Present the checklist with corresponding application number and received stamp for the receiving of the hard copy of the approved TEI / formal letter of compliance.	5. Release the approved TEI / formal letter of compliance.			
6. Receive the hard copy of the approved TEI / formal letter of compliance.	6. A system-generated email notice will be sent to the applicant confirming either of the following: 6a. the release of TEI 6b. the release of the formal letter of compliance			
7. Receive an email notification confirming that the result of the application has been released.	None			
	TOTAL:	None	1 working day 7 hours 12 minutes	



Granting of tax exemption on importation of Asian Development Bank filed through online

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

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

Office or Division:	Revenue Office (RO) – The Mabuhay Lane Central Records and Management Division (CRMD)			
Classification:	Simple			
Type of Transaction:	G2B - Government-to-International Organization			
Who may avail:	Asian Development Bank (ADB), officers and staff with approved one-time e-TESS ^{Lite} registration.			
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 or Representative, if any 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 2. License Number 3. Name of broker or representative 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 - Requesting party - Professional Regulation Commission - Requesting party - Requesting party - Requesting party 		
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)				
ORIGINAL COPY: 1. Completely filled-out DOF-RO-PR-001-FR-91 REV.1 PHOTOCOPY: 2. Import Bill of Lading/Airway Bill 3. Commercial invoice (Packing list, if applicable) 4. DFA favorable recommendation		<ul style="list-style-type: none"> - Requesting party/Applicant through DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping company - Shipper from country of origin - Department of Foreign Affairs 		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Registration 1. One-time registration through RO Kiosk or online at DOF Website https://teslite.dof.gov.p	1. Assist the applicant in encoding the required entries	None	None	<i>Administrative Assistant</i> RO



<p><u>h to provide corporate/individual information and upload the documents in support of registration</u></p> <ul style="list-style-type: none"> • If First time applicant, start from Client Step A. Registration • If Registered applicant, proceed to Client Step B. Officer of the Day Checklisting 				
<p>2. Receive an email indicating the following:</p> <p>2. Registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>	<p>2. Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>2a. If correct and complete, send an email notice of approval</p> <p>2b. If incorrect or incomplete, send an email notice of disapproval</p>			
<p>B. Evaluation and Filing</p> <p>1. Log in to e-TES^{Lite} system using applicant's nominated user ID and password</p>		None	2 hours 5 minutes	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist) RO</i>
<p>1.1 Fill-out the online application form (DOF-RO-PR-001-FR-91 REV.1) and upload complete set of documentary</p>	<p>1.1 Receive a notification of an e-ticket/pre-application number for pre-evaluation.</p>			

<p>requirements. Client will receive an e-ticket of the submitted application</p>				
	<p>1.2 Evaluate the online application for tax exemption and generate an email notifying either the following:</p> <p>1.2a If the application is sufficient, proceed to agency action no. 2</p> <p>1.2b If the application has discrepancy(cies), the <i>Action Officer</i> will generate an email notice to the applicant notifying to make the necessary corrections based on the pre-evaluation</p>			
<p>2. Receive email notice of disapproval and make the necessary corrections based on the pre-evaluation for resubmission. (Restart to client step no.1)</p>	<p>2.1 Accept the online application. A system-generated email will be sent to applicant notifying the acceptance of the online application.</p>			
	<p>2.2 Evaluate the online application for tax exemption</p> <p>2.2.a If sufficient print the complete set of documentary requirements uploaded in the e-TESt^{Lite} and prepare TEI/formal letter of compliance proceed to agency action 3.1</p> <p>2.2.b If the application has discrepancy(cies), the <i>Action Officer</i> will issue a notice of compliance to the applicant to be comply within two (2) working days, otherwise, a formal letter of compliance will be issued.</p>			



3. Receive an email notice of compliance and comply; or if applicant did not comply with the notice of discrepancy(cies).	3.1 Prepare a TEI / formal letter of compliance for review and approval			
	3.2 Review/approve the TEI/formal letter of compliance.	None	4 hours	Division Chief RO
	4.2. Review/approve the TEI/formal letter of compliance.	None	4 hours	Director IV RO
	4.3. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	1 hour and 30 minutes	<i>Administrative Assistant</i> RO
5. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	5. Transmit the approved TEI/formal letter of compliance and its supporting documents to CRMD for release.			
	6.1 Prepare the approved TEI/formal letter of compliance for release.	None	42 minutes	<i>Administrative Officer</i> CRMD
6. Authorized Representative will present identification at the CRMD for the releasing of the approved TEI / formal letter of compliance.	6.2 Release the approved TEI / formal letter of compliance.			
7. Receive the hard copy of the approved TEI / formal letter of compliance.	7. A system-generated email notice will be sent to the applicant confirming either of the following: 7a. the release of TEI 7b. the release of the formal letter of compliance			
8. Receive an email notification confirming that the result of the application has been released.	None			
	TOTAL:	None	1 working day 5 hours 17 inutes	



7. Granting of tax exemption on importation of personal effects and household goods and/or one (1) motor vehicle

a. E.O. No. 1037 (Creation of the Philippine Retirement Park System), Sec. 39(e)
Household furniture of Philippine Retirement Authority retirees

Office or Division:	Revenue Office (RO) – The Mabuhay Lane Revenue Operations Group (ROG) Central Records and Management Division (CRMD)
Classification:	Simple
Type of Transaction:	G2C - Government-to-Citizen
Who may avail:	Retirees under Philippine Retirement Authority (PRA) with approved one-time e-TESS ^{Lite} registration

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 or Representative, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 2. License Number 3. Name of broker or representative 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 - Requesting party - Professional Regulation Commission - Requesting party - Requesting party - Requesting party
<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</p> <ol style="list-style-type: none"> 1. Proof of payment of filing fee (1 copy only) 2. Completely filled-out DOF-RO-PR-001-FR-91 REV. 1 3. Authorization letter (if authorized representative) 4. Notarized Affidavit of End-Use/Ownership <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> 5. Import Bill of Lading/AWB 6. Packing list 7. Favorable recommendation from PRA 8. Approved DOF letter of extension (if applicable) 9. Original passport or photocopy duly authenticated by PRA 10. Clearance from regulatory agency (if applicable) 	<ul style="list-style-type: none"> - DOF Cash Section - Requesting party/Applicant through DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping company - Shipper from country of origin - Philippine Retirement Agency (PRA) - Department of Finance - Requesting party/Applicant - Appropriate regulatory agency



CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <p>1. One-time registration through RO Kiosk or at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload the documents in support of registration.</p> <ul style="list-style-type: none"> • If First time applicant, start from Client Step A. Registration • If Registered applicant, proceed to Client Step B. Officer of the Day Checklisting 	<p>1.1 Assist the applicant in encoding the required entries.</p>	<p>None</p>	<p>None</p>	<p><i>Administrative Assistant</i> RO</p>
	<p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a Send an email notice of approval if correct and complete</p> <p>1.2b Send an email notice of disapproval if incorrect and incomplete</p>	<p>None</p>	<p>None</p>	<p><i>Administrative Assistant</i> RO</p>
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>	<p>None</p>	<p>None</p>	<p>None</p>	



<p>B. Officer of the Day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1.1 Check the completeness of supporting documents.</p> <p>1.1a Forward the application the respective division for encoding the required entries in the e-TES^{Lite} if complete.</p> <p>1.1b Return application documents to the applicant if incomplete.</p>	None	None	<p><i>Administrative Assistant</i> RO</p>												
	<p>1.2 Encode the required entries in the e-TES^{Lite} and generate the application number.</p>	None	None	<p><i>Administrative Assistant</i> RO</p>												
	<p>1.3 Return the application documents to the applicant for submission in CRMD.</p>															
<p>2. Pay the required filing fee at the Cash Section.</p>	<p>2. Receive payment and issue Official Receipt.</p>	<p>DO No. 041-2022 Schedule of Fees:</p> <table border="1" data-bbox="783 1048 1011 1339"> <thead> <tr> <th>VALUE OF IMPORTATION</th> <th>FILING FEE</th> </tr> </thead> <tbody> <tr> <td>₱100,000 & below</td> <td>₱200</td> </tr> <tr> <td>From ₱100,001 to ₱400,000</td> <td>₱400</td> </tr> <tr> <td>From ₱400,001 to ₱700,000</td> <td>₱600</td> </tr> <tr> <td>From ₱700,001 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 FEE	₱100,000 & below	₱200	From ₱100,001 to ₱400,000	₱400	From ₱400,001 to ₱700,000	₱600	From ₱700,001 to ₱1,000,000	₱800	Over ₱1,000,000	₱1,000	None	<p><i>Administrative Assistant</i> Cash Section GSD</p>
VALUE OF IMPORTATION	FILING FEE															
₱100,000 & below	₱200															
From ₱100,001 to ₱400,000	₱400															
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Over ₱1,000,000	₱1,000															
<p>C. Filing</p> <p>1. File application with complete set of documentary requirements at the CRMD.</p>	<p>1.1 Receive the application with complete set of documentary requirements.</p> <p>1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.</p> <p>1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.</p> <p>2. Receive transaction slip and email notice of acceptance of the application</p>	None	1 hour	<p><i>Administrative Officer</i> CRMD</p>												



	Officer of RO-Mabuhay Lane.			
	2.2 Route the application and supporting documents to the designated <i>Action Officer</i> of RO-Mabuhay Lane.			
	<p>2.3 Evaluate the application and prepare the appropriate Tax Exemption Indorsement (TEI).</p> <p>2.3a If the application is sufficient, proceed to agency action no. 3.1</p> <p>2.3b If the application has discrepancy(cies), the <i>Action Officer</i> will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.</p>	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> RO
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Prepare a TEI / formal letter of compliance for review and approval			
	3.2 Review/approve the TEI/formal letter of compliance. Assessment is also made whether the shipment requires pre or post monitoring verification or verification or inspection	None	8 hours	<i>Division Chief/Director IV</i> RO
	3.3 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary/ Undersecretary</i> ROG



	3.4 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	1 hour and 30 minutes	<i>Administrative Assistant</i> ROG
4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI/formal letter of compliance and its supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI/formal letter of compliance for release.	None	42 minutes	<i>Administrative Officer</i> CRMD
5. Present the checklist with corresponding application number and received stamp for the receiving of the hard copy of the approved TEI / formal letter of compliance.	5. Release the approved TEI / formal letter of compliance.			
6. Receive the hard copy of the approved TEI / formal letter of compliance.	6. A system-generated email notice will be sent to the applicant confirming either of the following: 6a. the release of TEI 6b. the release of the formal letter of compliance			
7. Receive an email notification confirming that the result of the application has been released.	None			
	TOTAL:	None	2 working days 7 hours 12 minutes	



b. R.A. No. 10863 (CMTA), Sec. 800(f) and R.A. No. 10963 (TRAIN), Sec. 109(c) Household goods and personal effects of Overseas Filipino Workers or Filipino Balikbayan	
Office or Division:	Revenue Office (RO) – The Mabuhay Lane Revenue Operations Group (ROG) Central Records and Management Division (CRMD)
Classification:	Simple
Type of Transaction:	G2C - Government-to-Citizen
Who may avail:	Overseas Filipino Workers (OFWs) with approved one-time e-TES ^{Lite} registration.
CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
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 or Representative, if any 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 2. License Number 3. Name of broker or representative 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 - Requesting party - Professional Regulation Commission - Requesting party - Requesting party - Requesting party
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)	
ORIGINAL COPY: 1. Proof of payment of filing fee (1 copy only) 2. Completely filled-out DOF-RO-PR-001-FR-91 REV. 1 3. Authorization letter (if authorized representative) 4. Notarized Affidavit of End-Use/Ownership PHOTOCOPY: 5. Import Bill of Lading/AWB 6. Itemized Packing list 7. Valid Passport issued by the DFA and Certified by DOLE and/or POEA (for overseas employment purposes) 8. Proof of residency/Certificate of employment (abroad) 9. Clearance from regulatory agency (if applicable)	<ul style="list-style-type: none"> - DOF Cash Section - Requesting party/Applicant through DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping company - Shipper from country of origin - Department of Foreign Affairs/DFA Consular Office Abroad - Requesting party/Applicant - Appropriate regulatory agency



CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <p>1. One-time registration through RO Kiosk or at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload the documents in support of registration.</p> <ul style="list-style-type: none"> • If First time applicant, start from Client Step A. Registration • If Registered applicant, proceed to Client Step B. Officer of the Day Checklisting 	<p>1.1 Assist the applicant in encoding the required entries.</p>	<p>None</p>	<p>None</p>	<p><i>Administrative Assistant</i> RO</p>
	<p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a Send an email notice of approval if correct and complete</p> <p>1.2b Send an email notice of disapproval if incorrect and incomplete</p>	<p>None</p>	<p>None</p>	<p><i>Administrative Assistant</i> RO</p>
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>	<p>None</p>	<p>None</p>	<p>None</p>	



<p>B. Officer of the Day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1.1 Check the completeness of supporting documents.</p> <p>1.1a Forward the application the respective division for encoding the required entries in the e-TES^{Lite} if complete.</p> <p>1.1b Return application documents to the applicant if incomplete.</p>	None	None	<i>Administrative Assistant</i> RO												
	1.2 Encode the required entries in the e- TES^{Lite} and generate the application number.	None	None	<i>Administrative Assistant</i> RO												
	1.3 Return the application documents to the applicant for submission in CRMD.															
2. Pay the required filing fee at the Cash Section.	2. Receive payment and issue Official Receipt.	<p>DO No. 041-2022 Schedule of Fees:</p> <table border="1" data-bbox="786 1048 1015 1339"> <thead> <tr> <th>VALUE OF IMPORTATION</th> <th>FILING FEE</th> </tr> </thead> <tbody> <tr> <td>₱100,000 & below</td> <td>₱200</td> </tr> <tr> <td>From ₱100,001 to ₱400,000</td> <td>₱400</td> </tr> <tr> <td>From ₱400,001 to ₱700,000</td> <td>₱600</td> </tr> <tr> <td>From ₱700,001 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 FEE	₱100,000 & below	₱200	From ₱100,001 to ₱400,000	₱400	From ₱400,001 to ₱700,000	₱600	From ₱700,001 to ₱1,000,000	₱800	Over ₱1,000,000	₱1,000	None	<i>Administrative Assistant</i> Cash Section GSD
VALUE OF IMPORTATION	FILING FEE															
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<p>C. Filing</p> <p>1. File application with complete set of documentary requirements at the CRMD.</p>	<p>1.1 Receive the application with complete set of documentary requirements.</p> <p>1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.</p> <p>1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.</p> <p>2.1 The e-TES^{Lite} will automatically assign the application to an <i>Action</i></p>	None	1 hour	<i>Administrative Officer</i> CRMD												
2. Receive transaction slip and email notice of acceptance of the application																



	Officer of RO-Mabuhay Lane.			
	2.2 Route the application and supporting documents to the designated <i>Action Officer</i> of RO-Mabuhay Lane.			
	<p>2.3 Evaluate the application and prepare the appropriate Tax Exemption Indorsement (TEI).</p> <p>2.3a If the application is sufficient, proceed to agency action no. 3.1</p> <p>2.3b If the application has discrepancy(cies), the <i>Action Officer</i> will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.</p>	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> RO
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Prepare a TEI / formal letter of compliance for review and approval			
	3.2 Review/approve the TEI/formal letter of compliance. Assessment is also made whether the shipment requires pre or post monitoring verification or verification or inspection	None	8 hours	<i>Division Chief/Director IV</i> RO
	3.3 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary/ Undersecretary</i> ROG



	3.4 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	1 hour and 30 minutes	<i>Administrative Assistant</i> ROG
4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI/formal letter of compliance and its supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI/formal letter of compliance for release.	None	42 minutes	<i>Administrative Officer</i> CRMD
5. Present the checklist with corresponding application number and received stamp for the receiving of the hard copy of the approved TEI / formal letter of compliance.	5. Release the approved TEI / formal letter of compliance.			
6. Receive the hard copy of the approved TEI / formal letter of compliance.	6. A system-generated email notice will be sent to the applicant confirming either of the following: 6a. the release of TEI 6b. the release of the formal letter of compliance			
7. Receive an email notification confirming that the result of the application has been released.	None			
	TOTAL:	None	2 working days 7 hours 12 minutes	



c. E.O. No. 1037 (Creation of the Philippine Retirement Park System), Sec. 39(e), R.A. No. 10863 (CMTA), Sec. 800(q)
Coffins, urns, personal effects and household goods of a deceased person

Office or Division:	Revenue Office (RO) – The Mabuhay Lane Revenue Operations Group (ROG) Central Records and Management Division (CRMD)
Classification:	Simple
Type of Transaction:	G2C - Government-to-Citizen
Who may avail:	Representatives of deceased person with approved one-time e-TESt ^{Lite} registration

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 or Representative, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 2. License Number 3. Name of broker or representative 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 - Requesting party - Professional Regulation Commission - Requesting party - Requesting party - Requesting party
<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</p> <ol style="list-style-type: none"> 1. Proof of payment of filing fee (1 copy only) 2. Completely filled-out DOF-RO-PR-001-FR-91 REV. 1 3. Authorization letter (if authorized representative) 4. Notarized Affidavit of End-Use/Ownership <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> 5. Import Bill of Lading/AWB 6. Itemized Packing list 7. Original Passport of the deceased person 8. Death Certificate 9. Marriage Certificate (if applicable) 10. Birth Certificate (if applicable) 11. Clearance from regulatory agency (if applicable) 	<ul style="list-style-type: none"> - DOF Cash Section - Requesting party/Applicant through DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping company - Shipper from country of origin - Department of Foreign Affairs/DFA Consular Office Abroad - Requesting party/Applicant - Requesting party/Applicant - Requesting party/Applicant - Appropriate regulatory agency



CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <p>1. One-time registration through RO Kiosk or at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload the documents in support of registration.</p> <ul style="list-style-type: none"> • If First time applicant, start from Client Step A. Registration • If Registered applicant, proceed to Client Step B. Officer of the Day Checklisting 	<p>1.1 Assist the applicant in encoding the required entries.</p>	<p>None</p>	<p>None</p>	<p><i>Administrative Assistant</i> RO</p>
	<p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a Send an email notice of approval if correct and complete</p> <p>1.2b Send an email notice of disapproval if incorrect and incomplete</p>	<p>None</p>	<p>None</p>	<p><i>Administrative Assistant</i> RO</p>
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>	<p>None</p>	<p>None</p>	<p>None</p>	



<p>B. Officer of the Day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1.1 Check the completeness of supporting documents.</p> <p>1.1a Forward the application the respective division for encoding the required entries in the e-TES^{Lite} if complete.</p> <p>1.1b Return application documents to the applicant if incomplete.</p>	None	None	<i>Administrative Assistant</i> RO												
	1.2 Encode the required entries in the e- TES^{Lite} and generate the application number.	None	None	<i>Administrative Assistant</i> RO												
	1.3 Return the application documents to the applicant for submission in CRMD.															
2. Pay the required filing fee at the Cash Section.	2. Receive payment and issue Official Receipt.	<p>DO No. 041-2022 Schedule of Fees:</p> <table border="1" data-bbox="783 1048 1015 1339"> <thead> <tr> <th>VALUE OF IMPORTATION</th> <th>FILING FEE</th> </tr> </thead> <tbody> <tr> <td>₱100,000 & below</td> <td>₱200</td> </tr> <tr> <td>From ₱100,001 to ₱400,000</td> <td>₱400</td> </tr> <tr> <td>From ₱400,001 to ₱700,000</td> <td>₱600</td> </tr> <tr> <td>From ₱700,001 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 FEE	₱100,000 & below	₱200	From ₱100,001 to ₱400,000	₱400	From ₱400,001 to ₱700,000	₱600	From ₱700,001 to ₱1,000,000	₱800	Over ₱1,000,000	₱1,000	None	<i>Administrative Assistant</i> Cash Section GSD
VALUE OF IMPORTATION	FILING FEE															
₱100,000 & below	₱200															
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<p>C. Filing</p> <p>1. File application with complete set of documentary requirements at the CRMD.</p>	<p>1.1 Receive the application with complete set of documentary requirements.</p> <p>1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.</p> <p>1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.</p>	None	1 hour	<i>Administrative Officer</i> CRMD												
2. Receive transaction slip and email notice of acceptance of the application	2.1 The e- TES^{Lite} will automatically assign the application to an <i>Action</i>															



	Officer of RO-Mabuhay Lane.			
	2.2 Route the application and supporting documents to the designated <i>Action Officer</i> of RO-Mabuhay Lane.			
	<p>2.3 Evaluate the application and prepare the appropriate Tax Exemption Indorsement (TEI).</p> <p>2.3a If the application is sufficient, proceed to agency action no. 3.1</p> <p>2.3b If the application has discrepancy(cies), the <i>Action Officer</i> will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.</p>	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> RO
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Prepare a TEI / formal letter of compliance for review and approval			
	3.2 Review/approve the TEI/formal letter of compliance. Assessment is also made whether the shipment requires pre or post monitoring verification or verification or inspection	None	8 hours	<i>Division Chief/Director IV</i> RO
	3.3 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary/ Undersecretary</i> ROG
	3.4 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	1 hour and 30 minutes	<i>Administrative Assistant</i> ROG



4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI/formal letter of compliance and its supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI/formal letter of compliance for release.	None	42 minutes	<i>Administrative Officer CRMD</i>
5. Present the checklist with corresponding application number and received stamp for the receiving of the hard copy of the approved TEI / formal letter of compliance.	5. Release the approved TEI / formal letter of compliance.			
6. Receive the hard copy of the approved TEI / formal letter of compliance.	6. A system-generated email notice will be sent to the applicant confirming either of the following: 6a. the release of TEI 6b. the release of the formal letter of compliance			
7. Receive an email notification confirming that the result of the application has been released.	None			
	TOTAL:	None	2 working days 7 hours 12 minutes	



d. R.A. 7157 (Philippine Foreign Service Act of 1991), Section 81 Importation of household goods and personal effects including one (1) used motor car of DFA officers, staff, employees, and attachés of other government agencies	
Office or Division:	Revenue Office (RO) – The Mabuhay Lane Revenue Operations Group (ROG) Central Records and Management Division (CRMD)
Classification:	Simple
Type of Transaction:	G2C - Government-to-Citizen
Who may avail:	DFA Foreign Service Officer, staff, employee, and attachés of other government agencies with approved one-time e-TESS ^{Lite} registration
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 or Representative, if any 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 2. License Number 3. Name of broker or representative 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 - Requesting party - Professional Regulation Commission - Requesting party - Requesting party - Requesting party
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS) ORIGINAL COPY: 1. Proof of payment of filing fee (1 copy only) 2. Completely filled-out DOF-RO-PR-001-FR-91 REV. 1 3. Authorization letter (if authorized representative) 4. Notarized Affidavit of End-Use/Ownership PHOTOCOPY: 5. Import Bill of Lading/AWB 6. Packing list 7. DFA favorable recommendation 8. Certificate of Emoluments 9. Recall Order 10. Photocopy of DFA Passport 11. Authorization for an early, split and advance shipment (if applicable) 12. Waiver for shipment beyond two (2) months from the recall date (if applicable) 13. Certificate of Authority to Import from DTI 14. Clearance from regulatory agency (if applicable)	<ul style="list-style-type: none"> - DOF Cash Section - Requesting party/Applicant through DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping company - Shipper from country of origin - Department of Foreign Affairs - Department of Foreign Affairs - Department of Foreign Affairs - Department of Foreign Affairs - Department of Foreign Affairs - Department of Foreign Affairs - Department of Trade and Industry (DTI) - Appropriate regulatory agency



CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <p>1. One-time registration through RO Kiosk or at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload the documents in support of registration.</p> <ul style="list-style-type: none"> • If First time applicant, start from Client Step A. Registration • If Registered applicant, proceed to Client Step B. Officer of the Day Checklisting 	<p>1.1 Assist the applicant in encoding the required entries.</p>	<p>None</p>	<p>None</p>	<p><i>Administrative Assistant</i> RO</p>
	<p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a Send an email notice of approval if correct and complete</p> <p>1.2b Send an email notice of disapproval if incorrect and incomplete</p>	<p>None</p>	<p>None</p>	<p><i>Administrative Assistant</i> RO</p>
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>	<p>None</p>	<p>None</p>	<p>None</p>	



<p>B. Officer of the Day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1.1 Check the completeness of supporting documents.</p> <p>1.1a Forward the application the respective division for encoding the required entries in the e-TES^{Lite} if complete.</p> <p>1.1b Return application documents to the applicant if incomplete.</p>	None	None	<p><i>Administrative Assistant</i> RO</p>												
	<p>1.2 Encode the required entries in the e-TES^{Lite} and generate the application number.</p>	None	None	<p><i>Administrative Assistant</i> RO</p>												
	<p>1.3 Return the application documents to the applicant for submission in CRMD.</p>															
<p>2. Pay the required filing fee at the Cash Section.</p>	<p>2. Receive payment and issue Official Receipt.</p>	<p>DO No. 041-2022 Schedule of Fees:</p> <table border="1" data-bbox="783 1048 1015 1339"> <thead> <tr> <th>VALUE OF IMPORTATION</th> <th>FILING FEE</th> </tr> </thead> <tbody> <tr> <td>₱100,000 & below</td> <td>₱200</td> </tr> <tr> <td>From ₱100,001 to ₱400,000</td> <td>₱400</td> </tr> <tr> <td>From ₱400,001 to ₱700,000</td> <td>₱600</td> </tr> <tr> <td>From ₱700,001 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 FEE	₱100,000 & below	₱200	From ₱100,001 to ₱400,000	₱400	From ₱400,001 to ₱700,000	₱600	From ₱700,001 to ₱1,000,000	₱800	Over ₱1,000,000	₱1,000	None	<p><i>Administrative Assistant</i> Cash Section GSD</p>
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From ₱400,001 to ₱700,000	₱600															
From ₱700,001 to ₱1,000,000	₱800															
Over ₱1,000,000	₱1,000															
<p>C. Filing</p> <p>1. File application with complete set of documentary requirements at the CRMD.</p>	<p>1.1 Receive the application with complete set of documentary requirements.</p> <p>1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.</p> <p>1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.</p> <p>2. Receive transaction slip and email notice of acceptance of the application</p>	None	1 hour	<p><i>Administrative Officer</i> CRMD</p>												



	Officer of RO-Mabuhay Lane.			
	2.2 Route the application and supporting documents to the designated <i>Action Officer</i> of RO-Mabuhay Lane.			
	<p>2.3 Evaluate the application and prepare the appropriate Tax Exemption Indorsement (TEI).</p> <p>2.3a If the application is sufficient, proceed to agency action no. 3.1</p> <p>2.3b If the application has discrepancy(cies), the <i>Action Officer</i> will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.</p>	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> RO
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Prepare a TEI / formal letter of compliance for review and approval			
	3.2 Review/approve the TEI/formal letter of compliance. Assessment is also made whether the shipment requires pre or post monitoring verification or verification or inspection	None	8 hours	<i>Division Chief/Director IV</i> RO
	3.3 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary/ Undersecretary</i> ROG
	3.4 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	1 hour and 30 minutes	<i>Administrative Assistant</i> ROG



4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI/formal letter of compliance and its supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI/formal letter of compliance for release.	None	42 minutes	<i>Administrative Officer CRMD</i>
5. Present the checklist with corresponding application number and received stamp for the receiving of the hard copy of the approved TEI / formal letter of compliance.	5. Release the approved TEI / formal letter of compliance.			
6. Receive the hard copy of the approved TEI / formal letter of compliance.	6. A system-generated email notice will be sent to the applicant confirming either of the following: 6a. the release of TEI 6b. the release of the formal letter of compliance			
7. Receive an email notification confirming that the result of the application has been released.	None			
	TOTAL:	None	2 working days 7 hours 12 minutes	



e. R.A. No. 10863 (CMTA), Sec. 800(i) and R.A. No. 10963 (TRAIN), Sec. 109(d) Household goods and personal effects of persons coming to settle in the Philippines or Filipinos and/or their families and descendants who are now residents or citizens of other countries	
Office or Division:	Revenue Office (RO) – The Mabuhay Lane Revenue Operations Group (ROG) Central Records and Management Division (CRMD)
Classification:	Simple
Type of Transaction:	G2C - Government-to-Citizen
Who may avail:	Dual Citizens and Foreigners with different visas (with approved one-time e-TES ^{Lite} registration)
CHECKLIST OF REQUIREMENTS	
WHERE TO SECURE	
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 or Representative, if any 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 2. License Number 3. Name of broker or representative 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 - Requesting party - Professional Regulation Commission - Requesting party - Requesting party - Requesting party
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)	
ORIGINAL COPY: 1. Proof of payment of filing fee (1 copy only) 2. Completely filled-out DOF-RO-PR-001-FR-91 REV. 1 3. Authorization letter (if authorized representative) 4. Notarized Affidavit of End-Use/Ownership PHOTOCOPY: 5. Import Bill of Lading/AWB 6. Itemized packing list 7. Oath of Allegiance (OA) and Identification Certificate(IC) (for dual citizen who renounced their Philippine Citizenship) 8. Birth Certificate (for dual citizen) 9. Copy of approved visa (13(a) and 13(g) visa) 10. Original Philippine Passport (not required for dualcitizens with OA and IC) 11. Original Foreign Passport 12. Marriage Contract (for 13(a) visa holder)	<ul style="list-style-type: none"> - DOF Cash Section - Requesting party/Applicant through DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping company - Shipper from country of origin - Department of Foreign Affairs/DFA Consular Office Abroad/Requesting party - Philippine Statistics Authority - DFA Consular Office Abroad/Bureau of Immigration - Department of Foreign Affairs/DFA Consular Office Abroad/Requesting party - Requesting party - Philippine Statistics Authority - Requesting party



13. Copy of approved immigrant visa (for those granted with immigrant visa) 14. Clearance from Regulatory Agency (if applicable)		- Appropriate Regulatory Agency		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Registration 1. One-time registration through RO Kiosk or at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload the documents in support of registration. <ul style="list-style-type: none"> ● If First time applicant, start from Client Step A. Registration ● If Registered applicant, proceed to Client Step B. Officer of the Day Checklisting 	1.1 Assist the applicant in encoding the required entries.	None	None	<i>Administrative Assistant</i> RO
	1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents. 1.2a Send an email notice of approval if correct and complete 1.2b Send an email notice of disapproval if incorrect and incomplete	None	None	None
2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only) 2a Receive email indicating the deficiency(cies) and	None	None	None	



register again through RO Kiosk or online at DOF website																
B. Officer of the Day Checklisting																
1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents. 1.1a Forward the application the respective division for encoding the required entries in the e-TESt ^{Lite} if complete . 1.1b Return application documents to the applicant if incomplete .	None	None	<i>Administrative Assistant</i> RO												
	1.2 Encode the required entries in the e-TESt ^{Lite} and generate the application number.	None	None	<i>Administrative Assistant</i> RO												
	1.3 Return the application documents to the applicant for submission in CRMD.															
2. Pay the required filing fee at the Cash Section.	2. Receive payment and issue Official Receipt.	DO No. 041-2022 Schedule of Fees: <table border="1"> <thead> <tr> <th>VALUE OF IMPORTATION</th> <th>FILING FEE</th> </tr> </thead> <tbody> <tr> <td>P100,000 & below</td> <td>P200</td> </tr> <tr> <td>From P100,001 to P400,000</td> <td>P400</td> </tr> <tr> <td>From P400,001 to P700,000</td> <td>P600</td> </tr> <tr> <td>From P700,001 to P1,000,000</td> <td>P800</td> </tr> <tr> <td>Over P1,000,000</td> <td>P1,000</td> </tr> </tbody> </table>	VALUE OF IMPORTATION	FILING FEE	P100,000 & below	P200	From P100,001 to P400,000	P400	From P400,001 to P700,000	P600	From P700,001 to P1,000,000	P800	Over P1,000,000	P1,000	None	<i>Administrative Assistant</i> Cash Section GSD
VALUE OF IMPORTATION	FILING FEE															
P100,000 & below	P200															
From P100,001 to P400,000	P400															
From P400,001 to P700,000	P600															
From P700,001 to P1,000,000	P800															
Over P1,000,000	P1,000															
C. Filing																
1. File application with complete set of documentary requirements at the CRMD.	1.1 Receive the application with complete set of documentary requirements.	None	1 hour	<i>Administrative Officer</i> CRMD												
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.															
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.															



2. Receive transaction slip and email notice of acceptance of the application	2.1 The e-TESS ^{Lite} will automatically assign the application to an <i>Action Officer</i> of RO-Mabuhay Lane.			
	2.2 Route the application and supporting documents to the designated <i>Action Officer</i> of RO-Mabuhay Lane.			
	<p>2.3 Evaluate the application and prepare the appropriate Tax Exemption Indorsement (TEI).</p> <p>2.3a If the application is sufficient, proceed to agency action no. 3.1</p> <p>2.3b If the application has discrepancy(cies), the <i>Action Officer</i> will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.</p>	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist) RO</i>
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Prepare a TEI / formal letter of compliance for review and approval			
	3.2 Review/approve the TEI/formal letter of compliance. Assessment is also made whether the shipment requires pre or post monitoring verification or verification or inspection	None	8 hours	<i>Division Chief/Director IV RO</i>
	3.3 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary/ Undersecretary ROG</i>



	3.4 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	1 hour and 30 minutes	<i>Administrative Assistant</i> ROG
4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI/formal letter of compliance and its supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI/formal letter of compliance for release.	None	42 minutes	<i>Administrative Officer</i> CRMD
5. Present the checklist with corresponding application number and received stamp for the receiving of the hard copy of the approved TEI / formal letter of compliance.	5. Release the approved TEI / formal letter of compliance.			
6. Receive the hard copy of the approved TEI / formal letter of compliance.	6. A system-generated email notice will be sent to the applicant confirming either of the following: 6a. the release of TEI 6b. the release of the formal letter of compliance			
7. Receive an email notification confirming that the result of the application has been released.	None			
	TOTAL:	None	2 working days 7 hours 12 minutes	



f. Section V, Article 62 of R.A. 8756 (Omnibus Investments Code of 1987) in relation to Section 105(h) of the TCCP, amended (R.A. No. 10863 (CMTA), Sec. 800(i) and R.A. No. 10963 (TRAIN), Sec. 109(D)
Household goods and personal effects of an alien executive of the regional or area headquarters and regional operating headquarters of a multinational company

Office or Division:	Revenue Office (RO) – The Mabuhay Lane Revenue Operations Group (ROG) Central Records and Management Division (CRMD)
Classification:	Simple
Type of Transaction:	G2C - Government-to-Citizen
Who may avail:	Alien Executive of the regional or area headquarters and regional operating headquarters of a multinational company with approved one-time e-TESeLite registration

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 or Representative, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 2. License Number 3. Name of broker or representative 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 - Requesting party - Professional Regulation Commission - Requesting party - Requesting party - Requesting party
<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</p> <ol style="list-style-type: none"> 1. Proof of payment of filing fee (1 copy only) 2. Completely filled-out DOF-RO-PR-001-FR-91 REV. 1 3. Authorization letter (if authorized representative) 4. Notarized Affidavit of End-Use/Ownership <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> 5. Import Bill of Lading/AWB 6. Itemized Packing list 7. Original Foreign Passport 8. Certificate of Employment 9. Contract of Employment 10. Copy of approved visa 11. Clearance from regulatory agency (if applicable) 	<ul style="list-style-type: none"> - DOF Cash Section - Requesting party/Applicant through DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping company - Shipper from country of origin - Requesting party/Applicant - Requesting party/Applicant - Requesting party/Applicant - Department of Foreign Affairs/DFA Consular Office Abroad/Requesting party - Appropriate regulatory agency



CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <p>1. One-time registration through RO Kiosk or at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload the documents in support of registration.</p> <ul style="list-style-type: none"> • If First time applicant, start from Client Step A. Registration • If Registered applicant, proceed to Client Step B. Officer of the Day Checklisting 	<p>1.1 Assist the applicant in encoding the required entries.</p>	<p>None</p>	<p>None</p>	<p><i>Administrative Assistant</i> RO</p>
	<p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a Send an email notice of approval if correct and complete</p> <p>1.2b Send an email notice of disapproval if incorrect and incomplete</p>	<p>None</p>	<p>None</p>	<p><i>Administrative Assistant</i> RO</p>
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>	<p>None</p>	<p>None</p>	<p>None</p>	



<p>B. Officer of the Day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1.1 Check the completeness of supporting documents.</p> <p>1.1a Forward the application the respective division for encoding the required entries in the e-TES^{Lite} if complete.</p> <p>1.1b Return application documents to the applicant if incomplete.</p>	None	None	<p><i>Administrative Assistant</i> RO</p>												
	<p>1.2 Encode the required entries in the e-TES^{Lite} and generate the application number.</p>	None	None	<p><i>Administrative Assistant</i> RO</p>												
	<p>1.3 Return the application documents to the applicant for submission in CRMD.</p>															
<p>2. Pay the required filing fee at the Cash Section.</p>	<p>2. Receive payment and issue Official Receipt.</p>	<p>DO No. 041-2022 Schedule of Fees:</p> <table border="1" data-bbox="783 1048 1015 1339"> <thead> <tr> <th>VALUE OF IMPORTATION</th> <th>FILING FEE</th> </tr> </thead> <tbody> <tr> <td>₱100,000 & below</td> <td>₱200</td> </tr> <tr> <td>From ₱100,001 to ₱400,000</td> <td>₱400</td> </tr> <tr> <td>From ₱400,001 to ₱700,000</td> <td>₱600</td> </tr> <tr> <td>From ₱700,001 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 FEE	₱100,000 & below	₱200	From ₱100,001 to ₱400,000	₱400	From ₱400,001 to ₱700,000	₱600	From ₱700,001 to ₱1,000,000	₱800	Over ₱1,000,000	₱1,000	None	<p><i>Administrative Assistant</i> Cash Section GSD</p>
VALUE OF IMPORTATION	FILING FEE															
₱100,000 & below	₱200															
From ₱100,001 to ₱400,000	₱400															
From ₱400,001 to ₱700,000	₱600															
From ₱700,001 to ₱1,000,000	₱800															
Over ₱1,000,000	₱1,000															
<p>C. Filing</p> <p>1. File application with complete set of documentary requirements at the CRMD.</p>	<p>1.1 Receive the application with complete set of documentary requirements.</p> <p>1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.</p> <p>1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.</p> <p>2. Receive transaction slip and email notice of acceptance of the application</p>	None	1 hour	<p><i>Administrative Officer</i> CRMD</p>												



	Officer of RO-Mabuhay Lane.			
	2.2 Route the application and supporting documents to the designated <i>Action Officer</i> of RO-Mabuhay Lane.			
	<p>2.3 Evaluate the application and prepare the appropriate Tax Exemption Indorsement (TEI).</p> <p>2.3a If the application is sufficient, proceed to agency action no. 3.1</p> <p>2.3b If the application has discrepancy(cies), the <i>Action Officer</i> will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.</p>	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> RO
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Prepare a TEI / formal letter of compliance for review and approval			
	3.2 Review/approve the TEI/formal letter of compliance. Assessment is also made whether the shipment requires pre or post monitoring verification or verification or inspection	None	8 hours	<i>Division Chief/Director IV</i> RO
	3.3 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary/ Undersecretary</i> ROG
	3.4 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	1 hour and 30 minutes	<i>Administrative Assistant</i> ROG



4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI/formal letter of compliance and its supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI/formal letter of compliance for release.	None	42 minutes	<i>Administrative Officer CRMD</i>
5. Present the checklist with corresponding application number and received stamp for the receiving of the hard copy of the approved TEI / formal letter of compliance.	5. Release the approved TEI / formal letter of compliance.			
6. Receive the hard copy of the approved TEI / formal letter of compliance.	6. A system-generated email notice will be sent to the applicant confirming either of the following: 6a. the release of TEI 6b. the release of the formal letter of compliance			
7. Receive an email notification confirming that the result of the application has been released.	None			
	TOTAL:	None	2 working days 7 hours 12 minutes	



<p>g. Chapter 1, Section 10 of R.A. 7916 (The Special Economic Zone Act of 1995), in relation to R.A. No. 10863 (CMTA), Sec. 800(i) and R.A. No. 10963 (TRAIN), Sec. 109(D) Household goods and personal effects of foreign nationals who have settle in the Philippines in connection with their registered activity under R.A. 7916 (The Special Economic Zone Act of 1995)</p>	
Office or Division:	Revenue Office (RO) – The Mabuhay Lane Revenue Operations Group (ROG) Central Records and Management Division (CRMD)
Classification:	Simple
Type of Transaction:	G2C - Government-to-Citizen
Who may avail:	Foreign nationals who have settle in the Philippines in connection with their registered activity under R.A. 7916 (The Special Economic Zone Act of 1995) with approved one-time e-TESS ^{Lite} registration
CHECKLIST OF REQUIREMENTS	
WHERE TO SECURE	
ONE-TIME REGISTRATION:	
<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 or Representative, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 2. License Number 3. Name of broker or representative 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 - Requesting party - Professional Regulation Commission - Requesting party - Requesting party - Requesting party
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)	
<p>ORIGINAL COPY:</p> <ol style="list-style-type: none"> 1. Proof of payment of filing fee (1 copy only) 2. Completely filled-out DOF-RO-PR-001-FR-91 REV. 1 3. Authorization letter (if authorized representative) 4. Notarized Affidavit of End-Use/Ownership <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> 5. Import Bill of Lading/AWB 6. Itemized packing list 7. Original Foreign Passport 8. Copy of approved immigrant visa (47(a)(2) visa) 9. Indorsement from PEZA indicating that the importation of the foreign national is exempted 10. Clearance from regulatory agency (if applicable) 	<ul style="list-style-type: none"> - DOF Cash Section - Requesting party/Applicant through DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping company - Shipper from country of origin - Department of Foreign Affairs/DFA Consular Office Abroad/Requesting party - Philippine Economic Zone Authority - Philippine Economic Zone Authority - Appropriate regulatory agency



CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <p>1. One-time registration through RO Kiosk or at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload the documents in support of registration.</p> <ul style="list-style-type: none"> • If First time applicant, start from Client Step A. Registration • If Registered applicant, proceed to Client Step B. Officer of the Day Checklisting 	<p>1.1 Assist the applicant in encoding the required entries.</p>	<p>None</p>	<p>None</p>	<p><i>Administrative Assistant</i> RO</p>
	<p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a Send an email notice of approval if correct and complete</p> <p>1.2b Send an email notice of disapproval if incorrect and incomplete</p>	<p>None</p>	<p>None</p>	<p><i>Administrative Assistant</i> RO</p>
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>	<p>None</p>	<p>None</p>	<p>None</p>	



<p>B. Officer of the Day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1.1 Check the completeness of supporting documents.</p> <p>1.1a Forward the application the respective division for encoding the required entries in the e-TES^{Lite} if complete.</p> <p>1.1b Return application documents to the applicant if incomplete.</p>	None	None	<i>Administrative Assistant</i> RO												
	1.2 Encode the required entries in the e- TES^{Lite} and generate the application number.	None	None	<i>Administrative Assistant</i> RO												
	1.3 Return the application documents to the applicant for submission in CRMD.															
2. Pay the required filing fee at the Cash Section.	2. Receive payment and issue Official Receipt.	<p>DO No. 041-2022 Schedule of Fees:</p> <table border="1" data-bbox="783 1048 1015 1339"> <thead> <tr> <th>VALUE OF IMPORTATION</th> <th>FILING FEE</th> </tr> </thead> <tbody> <tr> <td>₱100,000 & below</td> <td>₱200</td> </tr> <tr> <td>From ₱100,001 to ₱400,000</td> <td>₱400</td> </tr> <tr> <td>From ₱400,001 to ₱700,000</td> <td>₱600</td> </tr> <tr> <td>From ₱700,001 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 FEE	₱100,000 & below	₱200	From ₱100,001 to ₱400,000	₱400	From ₱400,001 to ₱700,000	₱600	From ₱700,001 to ₱1,000,000	₱800	Over ₱1,000,000	₱1,000	None	<i>Administrative Assistant</i> Cash Section GSD
VALUE OF IMPORTATION	FILING FEE															
₱100,000 & below	₱200															
From ₱100,001 to ₱400,000	₱400															
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Over ₱1,000,000	₱1,000															
<p>C. Filing</p> <p>1. File application with complete set of documentary requirements at the CRMD.</p>	<p>1.1 Receive the application with complete set of documentary requirements.</p> <p>1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.</p> <p>1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.</p>	None	1 hour	<i>Administrative Officer</i> CRMD												
2. Receive transaction slip and email notice of acceptance of the application	2.1 The e- TES^{Lite} will automatically assign the application to an <i>Action</i>															



	Officer of RO-Mabuhay Lane.			
	2.2 Route the application and supporting documents to the designated <i>Action Officer</i> of RO-Mabuhay Lane.			
	<p>2.3 Evaluate the application and prepare the appropriate Tax Exemption Indorsement (TEI).</p> <p>2.3a If the application is sufficient, proceed to agency action no. 3.1</p> <p>2.3b If the application has discrepancy(cies), the <i>Action Officer</i> will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.</p>	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> RO
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Prepare a TEI / formal letter of compliance for review and approval			
	3.2 Review/approve the TEI/formal letter of compliance. Assessment is also made whether the shipment requires pre or post monitoring verification or verification or inspection	None	8 hours	<i>Division Chief/Director IV</i> RO
	3.3 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary/ Undersecretary</i> ROG
	3.4 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	1 hour and 30 minutes	<i>Administrative Assistant</i> ROG



4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI/formal letter of compliance and its supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI/formal letter of compliance for release.	None	42 minutes	<i>Administrative Officer CRMD</i>
5. Present the checklist with corresponding application number and received stamp for the receiving of the hard copy of the approved TEI / formal letter of compliance.	5. Release the approved TEI / formal letter of compliance.			
6. Receive the hard copy of the approved TEI / formal letter of compliance.	6. A system-generated email notice will be sent to the applicant confirming either of the following: 6a. the release of TEI 6b. the release of the formal letter of compliance			
7. Receive an email notification confirming that the result of the application has been released.	None			
	TOTAL:	None	2 working days 7 hours 12 minutes	



h. R.A. No. 10863 (CMTA), Sec. 800(h) Personal effects and household goods of foreigners with tourist visa or consultants of the government	
Office or Division:	Revenue Office (RO) – The Mabuhay Lane Revenue Operations Group (ROG) Central Records and Management Division (CRMD)
Classification:	Simple
Type of Transaction:	G2C - Government-to-Citizen
Who may avail:	Foreigners with tourist visa or consultants of the government with approved one-time e-TESS ^{Lite} registration
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 or Representative, if any 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 2. License Number 3. Name of broker or representative 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 - Requesting party - Professional Regulation Commission - Requesting party - Requesting party - Requesting party
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)	
ORIGINAL COPY: 1. Proof of payment of filing fee (1 copy only) 2. Completely filled-out DOF-RO-PR-001-FR-91 REV. 1 3. Authorization letter (if authorized representative) 4. Notarized Affidavit of End-Use/Ownership PHOTOCOPY: 5. Import Bill of Lading/AWB 6. Itemized packing list 7. Original Passport 8. Copy of pending visa application 9. Certificate of Employment (if applicable) 10. Contract of Employment (if applicable) 11. Marriage Contract (if applicable) 12. Clearance from regulatory agency (if applicable) If Government Consultant: 13. Confirmation/Certificate from the head government agency that the consignee is a	<ul style="list-style-type: none"> - DOF Cash Section - Requesting party/Applicant through DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping company - Shipper from country of origin - Requesting party/Applicant - Requesting party/Applicant - Requesting party/Applicant - Requesting party/Applicant - Requesting party/Applicant - Requesting party/Applicant - Appropriate regulatory agency - Head of the contracting gov't. agency



foreign consultant hired by and/or rendering services to the government agency 14. Original passport/Approved visa 15. Favorable recommendation for conditionally-free release from the head government agency 16. Contract/Agreement with the government 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
A. Registration				
1. One-time registration through RO Kiosk or at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload the documents in support of registration. <ul style="list-style-type: none"> • If First time applicant, start from Client Step A. Registration • If Registered applicant, proceed to Client Step B. Officer of the Day Checklisting 	1.1 Assist the applicant in encoding the required entries.	None	None	<i>Administrative Assistant</i> RO
	1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents. 1.2a Send an email notice of approval if correct and complete 1.2b Send an email notice of disapproval if incorrect and incomplete	None	None	<i>Administrative Assistant</i> RO
2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)	None	None	None	



<p>2a Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>																
<p>B. Officer of the Day Checklist</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1.1 Check the completeness of supporting documents.</p> <p>1.1a Forward the application the respective division for encoding the required entries in the e-TES^{Lite} if complete.</p> <p>1.1b Return application documents to the applicant if incomplete.</p>	None	None	<p><i>Administrative Assistant</i> RO</p>												
	<p>1.2 Encode the required entries in the e-TES^{Lite} and generate the application number.</p>	None	None	<p><i>Administrative Assistant</i> RO</p>												
	<p>1.3 Return the application documents to the applicant for submission in CRMD.</p>															
<p>2. Pay the required filing fee at the Cash Section.</p>	<p>2. Receive payment and issue Official Receipt.</p>	<p>DO No. 041-2022 Schedule of Fees:</p> <table border="1" data-bbox="786 1249 1015 1541"> <thead> <tr> <th>VALUE OF IMPORTATION</th> <th>FILING FEE</th> </tr> </thead> <tbody> <tr> <td>P100,000 & below</td> <td>P200</td> </tr> <tr> <td>From P100,001 to P400,000</td> <td>P400</td> </tr> <tr> <td>From P400,001 to P700,000</td> <td>P600</td> </tr> <tr> <td>From P700,001 to P1,000,000</td> <td>P800</td> </tr> <tr> <td>Over P1,000,000</td> <td>P1,000</td> </tr> </tbody> </table>	VALUE OF IMPORTATION	FILING FEE	P100,000 & below	P200	From P100,001 to P400,000	P400	From P400,001 to P700,000	P600	From P700,001 to P1,000,000	P800	Over P1,000,000	P1,000	None	<p><i>Administrative Assistant</i> Cash Section GSD</p>
VALUE OF IMPORTATION	FILING FEE															
P100,000 & below	P200															
From P100,001 to P400,000	P400															
From P400,001 to P700,000	P600															
From P700,001 to P1,000,000	P800															
Over P1,000,000	P1,000															
<p>C. Filing</p> <p>1. File application with complete set of documentary requirements at the CRMD.</p>	<p>1.1 Receive the application with complete set of documentary requirements.</p>	None	1 hour	<p><i>Administrative Officer</i> CRMD</p>												
	<p>1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.</p>															



	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive transaction slip and email notice of acceptance of the application	2.1 The e-TESS ^{Lite} will automatically assign the application to an <i>Action Officer</i> of RO-Mabuhay Lane.			
	2.2 Route the application and supporting documents to the designated <i>Action Officer</i> of RO-Mabuhay Lane.			
	<p>2.3 Evaluate the application and prepare the appropriate Tax Exemption Indorsement (TEI).</p> <p>2.3a If the application is sufficient, proceed to agency action no. 3.1</p> <p>2.3b If the application has discrepancy(cies), the <i>Action Officer</i> will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.</p>	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> RO
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Prepare a TEI / formal letter of compliance for review and approval			
	3.2 Review/approve the TEI/formal letter of compliance. Assessment is also made whether the shipment requires pre or post monitoring verification or verification or inspection	None	8 hours	<i>Division Chief/Director IV</i> RO
	3.3 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary/ Undersecretary</i> ROG



	3.4 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	1 hour and 30 minutes	<i>Administrative Assistant</i> ROG
4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI/formal letter of compliance and its supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI/formal letter of compliance for release.	None	42 minutes	<i>Administrative Officer</i> CRMD
5. Present the checklist with corresponding application number and received stamp for the receiving of the hard copy of the approved TEI / formal letter of compliance.	5. Release the approved TEI / formal letter of compliance.			
6. Receive the hard copy of the approved TEI / formal letter of compliance.	6. A system-generated email notice will be sent to the applicant confirming either of the following: 6a. the release of TEI 6b. the release of the formal letter of compliance			
7. Receive an email notification confirming that the result of the application has been released.	None			
	TOTAL:	None	2 working days 7 hours 12 minutes	



i. R.A. No. 11035 (Balik Scientist Act), Sec. 7(c)(2)(iv) and (v) Personal effects, household goods, professional equipment, instruments and materials and one (1) motor vehicle of the Balik Scientist Law	
Office or Division:	Revenue Office (RO) – The Mabuhay Lane Revenue Operations Group (ROG) Central Records and Management Division (CRMD)
Classification:	Simple
Type of Transaction:	G2C - Government-to-Citizen
Who may avail:	Filipino who is under Balik Scientist Program of the DOST with approved one-time e-TESt ^{Lite} registration.
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 or Representative, if any 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 2. License Number 3. Name of broker or representative 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 - Requesting party - Professional Regulation Commission - Requesting party - Requesting party - Requesting party
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)	
ORIGINAL COPY: 1. Proof of payment of filing fee (1 copy only) 2. Completely filled-out DOF-RO-PR-001-FR-91 REV. 1 3. Authorization letter (if authorized representative) 4. Notarized Affidavit of End-Use/Ownership PHOTOCOPY: 5. Import Bill of Lading/AWB 6. Itemized packing list 7. Commercial invoice or Deed of Sale of the motor vehicle 8. Favorable Endorsement from DOST 9. Letter of Engagement or Contract 10. Photocopy of Passport 11. Certificate of Registration (if registered abroad) 12. Clearance from regulatory agency (if applicable)	<ul style="list-style-type: none"> - DOF Cash Section - Requesting party/Applicant through DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping company - Shipper from country of origin - Requesting party/Applicant - Department of Science and Technology (DOST) - DOST/Requesting party - Requesting party/Applicant - Requesting party/Applicant - Appropriate regulatory agency



CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <p>1. One-time registration through RO Kiosk or at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload the documents in support of registration.</p> <ul style="list-style-type: none"> • If First time applicant, start from Client Step A. Registration • If Registered applicant, proceed to Client Step B. Officer of the Day Checklisting 	<p>1.1 Assist the applicant in encoding the required entries.</p>	<p>None</p>	<p>None</p>	<p><i>Administrative Assistant</i> RO</p>
	<p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a Send an email notice of approval if correct and complete</p> <p>1.2b Send an email notice of disapproval if incorrect and incomplete</p>	<p>None</p>	<p>None</p>	<p><i>Administrative Assistant</i> RO</p>
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>	<p>None</p>	<p>None</p>	<p>None</p>	



<p>B. Officer of the Day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1.1 Check the completeness of supporting documents.</p> <p>1.1a Forward the application the respective division for encoding the required entries in the e-TES^{Lite} if complete.</p> <p>1.1b Return application documents to the applicant if incomplete.</p>	None	None	<i>Administrative Assistant</i> RO												
	1.2 Encode the required entries in the e- TES^{Lite} and generate the application number.	None	None	<i>Administrative Assistant</i> RO												
	1.3 Return the application documents to the applicant for submission in CRMD.															
2. Pay the required filing fee at the Cash Section.	2. Receive payment and issue Official Receipt.	<p>DO No. 041-2022 Schedule of Fees:</p> <table border="1" data-bbox="783 1048 1015 1339"> <thead> <tr> <th>VALUE OF IMPORTATION</th> <th>FILING FEE</th> </tr> </thead> <tbody> <tr> <td>₱100,000 & below</td> <td>₱200</td> </tr> <tr> <td>From ₱100,001 to ₱400,000</td> <td>₱400</td> </tr> <tr> <td>From ₱400,001 to ₱700,000</td> <td>₱600</td> </tr> <tr> <td>From ₱700,001 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 FEE	₱100,000 & below	₱200	From ₱100,001 to ₱400,000	₱400	From ₱400,001 to ₱700,000	₱600	From ₱700,001 to ₱1,000,000	₱800	Over ₱1,000,000	₱1,000	None	<i>Administrative Assistant</i> Cash Section GSD
VALUE OF IMPORTATION	FILING FEE															
₱100,000 & below	₱200															
From ₱100,001 to ₱400,000	₱400															
From ₱400,001 to ₱700,000	₱600															
From ₱700,001 to ₱1,000,000	₱800															
Over ₱1,000,000	₱1,000															
<p>C. Filing</p> <p>1. File application with complete set of documentary requirements at the CRMD.</p>	<p>1.1 Receive the application with complete set of documentary requirements.</p> <p>1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.</p> <p>1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.</p>	None	1 hour	<i>Administrative Officer</i> CRMD												
2. Receive transaction slip and email notice of acceptance of the application	2.1 The e- TES^{Lite} will automatically assign the application to an <i>Action</i>															



	Officer of RO-Mabuhay Lane.			
	2.2 Route the application and supporting documents to the designated <i>Action Officer</i> of RO-Mabuhay Lane.			
	<p>2.3 Evaluate the application and prepare the appropriate Tax Exemption Indorsement (TEI).</p> <p>2.3a If the application is sufficient, proceed to agency action no. 3.1</p> <p>2.3b If the application has discrepancy(cies), the <i>Action Officer</i> will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.</p>	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> RO
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Prepare a TEI / formal letter of compliance for review and approval			
	3.2 Review/approve the TEI/formal letter of compliance. Assessment is also made whether the shipment requires pre or post monitoring verification or verification or inspection	None	8 hours	<i>Division Chief/Director IV</i> RO
	3.3 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary/ Undersecretary</i> ROG
	3.4 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	1 hour and 30 minutes	<i>Administrative Assistant</i> ROG



4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI/formal letter of compliance and its supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI/formal letter of compliance for release.	None	42 minutes	<i>Administrative Officer CRMD</i>
5. Present the checklist with corresponding application number and received stamp for the receiving of the hard copy of the approved TEI / formal letter of compliance.	5. Release the approved TEI / formal letter of compliance.			
6. Receive the hard copy of the approved TEI / formal letter of compliance.	6. A system-generated email notice will be sent to the applicant confirming either of the following: 6a. the release of TEI 6b. the release of the formal letter of compliance			
7. Receive an email notification confirming that the result of the application has been released.	None			
	TOTAL:	None	2 working days 7 hours 12 inutes	



8. Granting of tax exemption on importation of books, newspaper, magazine, review, or bulletin or any such educational reading materials covered by the United Nations Educational, Scientific and Cultural Organization (UNESCO) Agreement including digital or electronic format thereof

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

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

Office or Division:	Revenue Office (RO) – The Mabuhay Lane Revenue Operations Group (ROG) Central Records and Management Division (CRMD)
Classification:	Simple
Type of Transaction:	G2B - Government-to-Business
Who may avail:	Importers of books and any newspaper, magazine, review, or bulletin etc. with approved one-time e-TESS ^{Lite} registration

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 or Representative, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 2. License Number 3. Name of broker or representative 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 - Requesting party - Professional Regulation Commission - Requesting party - Requesting party - Requesting party
<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</p> <ol style="list-style-type: none"> 1. Proof of payment of filing fee (1 copy only) 2. Completely filled-out DOF-RO-PR-001-FR-91 REV. 1 3. Authorization letter (if authorized representative) 4. Notarized Affidavit of End-Use/Ownership <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> 5. Import Bill of Lading/AWB 6. Commercial invoice (Itemized packing list, if applicable) 7. Certification from NBDB (with OR number and date of issuance, if applicable) 8. Clearance from regulatory agency (if applicable) <p>If donation:</p> <ol style="list-style-type: none"> 9. Apostilled or Consularized Deed of Donation 	<ul style="list-style-type: none"> - DOF Cash Section - Requesting party/Applicant through DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping company - Shipper from country of origin - National Book Development Board - Appropriate regulatory agency



10. Notarized Deed of Acceptance		- Donor - Requesting party/Applicant		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Registration 1. One-time registration through RO Kiosk or at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload the documents in support of registration. <ul style="list-style-type: none"> • If First time applicant, start from Client Step A. Registration • If Registered applicant, proceed to Client Step B. Officer of the Day Checklisting 	1.1 Assist the applicant in encoding the required entries.	None	None	<i>Administrative Assistant</i> RO
	1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents. 1.2a Send an email notice of approval if correct and complete 1.2b Send an email notice of disapproval if incorrect and incomplete	None	None	<i>Administrative Assistant</i> RO
2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only) 2a Receive email indicating the deficiency(cies) and register again through	None	None	None	



RO Kiosk or online at DOF website																
B. Officer of the Day Checklist																
1. Present the application and supporting documents at the RO window.	1.1 Check the completeness of supporting documents. 1.1a Forward the application the respective division for encoding the required entries in the e- TES^{Lite} if complete . 1.1b Return application documents to the applicant if incomplete .	None	None	<i>Administrative Assistant</i> RO												
	1.2 Encode the required entries in the e- TES^{Lite} and generate the application number.	None	None	<i>Administrative Assistant</i> RO												
	1.3 Return the application documents to the applicant for submission in CRMD.															
2. Pay the required filing fee at the Cash Section.	2. Receive payment and issue Official Receipt.	DO No. 041-2022 Schedule of Fees: <table border="1"> <thead> <tr> <th>VALUE OF IMPORTATION</th> <th>FILING FEE</th> </tr> </thead> <tbody> <tr> <td>P100,000 & below</td> <td>P200</td> </tr> <tr> <td>From P100,001 to P400,000</td> <td>P400</td> </tr> <tr> <td>From P400,001 to P700,000</td> <td>P600</td> </tr> <tr> <td>From P700,001 to P1,000,000</td> <td>P800</td> </tr> <tr> <td>Over P1,000,000</td> <td>P1,000</td> </tr> </tbody> </table>	VALUE OF IMPORTATION	FILING FEE	P100,000 & below	P200	From P100,001 to P400,000	P400	From P400,001 to P700,000	P600	From P700,001 to P1,000,000	P800	Over P1,000,000	P1,000	None	<i>Administrative Assistant</i> Cash Section GSD
VALUE OF IMPORTATION	FILING FEE															
P100,000 & below	P200															
From P100,001 to P400,000	P400															
From P400,001 to P700,000	P600															
From P700,001 to P1,000,000	P800															
Over P1,000,000	P1,000															
C. Filing																
1. File application with complete set of documentary requirements at the CRMD.	1.1 Receive the application with complete set of documentary requirements.	None	1 hour	<i>Administrative Officer</i> CRMD												
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.															
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.															



2. Receive transaction slip and email notice of acceptance of the application	2.1 The e-TESS ^{Lite} will automatically assign the application to an <i>Action Officer</i> of RO-Mabuhay Lane.			
	2.2 Route the application and supporting documents to the designated <i>Action Officer</i> of RO-Mabuhay Lane.			
	<p>2.3 Evaluate the application and prepare the appropriate Tax Exemption Indorsement (TEI).</p> <p>2.3a If the application is sufficient, proceed to agency action no. 3.1</p> <p>2.3b If the application has discrepancy(cies), the <i>Action Officer</i> will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.</p>	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist) RO</i>
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Prepare a TEI / formal letter of compliance for review and approval			
	3.2 Review/approve the TEI/formal letter of compliance. Assessment is also made whether the shipment requires pre or post monitoring verification or verification or inspection	None	8 hours	<i>Division Chief/Director IV RO</i>
	3.3 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary/ Undersecretary ROG</i>



	3.4 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	1 hour and 30 minutes	<i>Administrative Assistant</i> ROG
4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI/formal letter of compliance and its supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI/formal letter of compliance for release.	None	42 minutes	<i>Administrative Officer</i> CRMD
5. Present the checklist with corresponding application number and received stamp for the receiving of the hard copy of the approved TEI / formal letter of compliance.	5. Release the approved TEI / formal letter of compliance.			
6. Receive the hard copy of the approved TEI / formal letter of compliance.	6. A system-generated email notice will be sent to the applicant confirming either of the following: 6a. the release of TEI 6b. the release of the formal letter of compliance			
7. Receive an email notification confirming that the result of the application has been released.	None			
	TOTAL:	None	2 working days 7 hours 12 minutes	



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

Office or Division:	Revenue Office (RO) – The Mabuhay Lane Revenue Operations Group (ROG) Central Records and Management Division (CRMD)
Classification:	Simple
Type of Transaction:	G2G- Government-to-Government G2B - Government-to-Business G2C - Government-to-Citizen
Who may avail:	Book importers with approved one-time e-TES ^{Lite} registration

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<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 or Representative, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 2. License Number 3. Name of broker or representative 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 - Requesting party - Professional Regulation Commission - Requesting party - Requesting party - Requesting party
<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</p> <ol style="list-style-type: none"> 1. Proof of payment of filing fee (1 copy only) 2. Completely filled-out DOF-RO-PR-001-FR-91 REV. 1 3. Authorization letter (if authorized representative) 4. Notarized Affidavit of End-Use/Ownership <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> 5. Import Bill of Lading/AWB 6. Commercial invoice (Itemized packing list, if applicable) 7. Certification from NBDB (with OR number and date of issuance, if applicable) 8. Clearance from regulatory agency (if applicable) <p>If donation:</p> <ol style="list-style-type: none"> 9. Apostilled or Consularized Deed of Donation 10. Notarized Deed of Acceptance 	<ul style="list-style-type: none"> - DOF Cash Section - Requesting party/Applicant through DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping company - Shipper from country of origin - National Book Development Board - Appropriate regulatory agency - Donor - Requesting party/Applicant



CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <p>1. One-time registration through RO Kiosk or at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload the documents in support of registration.</p> <ul style="list-style-type: none"> • If First time applicant, start from Client Step A. Registration • If Registered applicant, proceed to Client Step B. Officer of the Day Checklisting 	<p>1.1 Assist the applicant in encoding the required entries.</p>	<p>None</p>	<p>None</p>	<p><i>Administrative Assistant</i> RO</p>
	<p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a Send an email notice of approval if correct and complete</p> <p>1.2b Send an email notice of disapproval if incorrect and incomplete</p>	<p>None</p>	<p>None</p>	<p><i>Administrative Assistant</i> RO</p>
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>	<p>None</p>	<p>None</p>	<p>None</p>	



<p>B. Officer of the Day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1.1 Check the completeness of supporting documents.</p> <p>1.1a Forward the application the respective division for encoding the required entries in the e-TES^{Lite} if complete.</p> <p>1.1b Return application documents to the applicant if incomplete.</p>	None	None	<i>Administrative Assistant</i> RO												
	1.2 Encode the required entries in the e- TES^{Lite} and generate the application number.	None	None	<i>Administrative Assistant</i> RO												
	1.3 Return the application documents to the applicant for submission in CRMD.															
2. Pay the required filing fee at the Cash Section.	2. Receive payment and issue Official Receipt.	<p>DO No. 041-2022 Schedule of Fees:</p> <table border="1" data-bbox="783 1048 1015 1339"> <thead> <tr> <th>VALUE OF IMPORTATION</th> <th>FILING FEE</th> </tr> </thead> <tbody> <tr> <td>₱100,000 & below</td> <td>₱200</td> </tr> <tr> <td>From ₱100,001 to ₱400,000</td> <td>₱400</td> </tr> <tr> <td>From ₱400,001 to ₱700,000</td> <td>₱600</td> </tr> <tr> <td>From ₱700,001 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 FEE	₱100,000 & below	₱200	From ₱100,001 to ₱400,000	₱400	From ₱400,001 to ₱700,000	₱600	From ₱700,001 to ₱1,000,000	₱800	Over ₱1,000,000	₱1,000	None	<i>Administrative Assistant</i> Cash Section GSD
VALUE OF IMPORTATION	FILING FEE															
₱100,000 & below	₱200															
From ₱100,001 to ₱400,000	₱400															
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From ₱700,001 to ₱1,000,000	₱800															
Over ₱1,000,000	₱1,000															
<p>C. Filing</p> <p>1. File application with complete set of documentary requirements at the CRMD.</p>	<p>1.1 Receive the application with complete set of documentary requirements.</p> <p>1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.</p> <p>1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.</p> <p>2.1 The e-TES^{Lite} will automatically assign the application to an <i>Action</i></p>	None	1 hour	<i>Administrative Officer</i> CRMD												
2. Receive transaction slip and email notice of acceptance of the application																



	Officer of RO-Mabuhay Lane.			
	2.2 Route the application and supporting documents to the designated <i>Action Officer</i> of RO-Mabuhay Lane.			
	<p>2.3 Evaluate the application and prepare the appropriate Tax Exemption Indorsement (TEI).</p> <p>2.3a If the application is sufficient, proceed to agency action no. 3.1</p> <p>2.3b If the application has discrepancy(cies), the <i>Action Officer</i> will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.</p>	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> RO
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Prepare a TEI / formal letter of compliance for review and approval			
	3.2 Review/approve the TEI/formal letter of compliance. Assessment is also made whether the shipment requires pre or post monitoring verification or verification or inspection	None	8 hours	<i>Division Chief/Director IV</i> RO
	3.3 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary/ Undersecretary</i> ROG
	3.4 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	1 hour and 30 minutes	<i>Administrative Assistant</i> ROG



4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI/formal letter of compliance and its supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI/formal letter of compliance for release.	None	42 minutes	<i>Administrative Officer</i> CRMD
5. Present the checklist with corresponding application number and received stamp for the receiving of the hard copy of the approved TEI / formal letter of compliance.	5. Release the approved TEI / formal letter of compliance.			
6. Receive the hard copy of the approved TEI / formal letter of compliance.	6. A system-generated email notice will be sent to the applicant confirming either of the following: 6a. the release of TEI 6b. the release of the formal letter of compliance			
7. Receive an email notification confirming that the result of the application has been released.	None			
	TOTAL:	None	2 working days 7 hours 12 minutes	



c. R.A. 8047 (Book Publishing Industry Development Act), Sec. 12
Book or raw materials to be used in book publishing

Office or Division:	Revenue Office (RO) – The Mabuhay Lane Revenue Operations Group (ROG) Central Records and Management Division (CRMD)
Classification:	Simple
Type of Transaction:	G2B - Government-to-Business
Who may avail:	Importers of books or raw materials to be used in book publishing with approved one-time e-TESS ^{Lite} registration

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 or Representative, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 2. License Number 3. Name of broker or representative 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 - Requesting party - Professional Regulation Commission - Requesting party - Requesting party - Requesting party
<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</p> <ol style="list-style-type: none"> 1. Proof of payment of filing fee (1 copy only) 2. Completely filled-out DOF-RO-PR-001-FR-91 REV. 1 3. Authorization letter (if authorized representative) 4. Notarized Affidavit of End-Use/Ownership 5. Completely filled-out DOF-RO Form No. 156 (if applicable) <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> 6. Import Bill of Lading/AWB 7. Commercial invoice (Packing list, if applicable) 8. Favorable recommendation from NBDB 9. Import Pro-Forma Invoice 10. Application Form from NBDB 11. Clearance from regulatory agency (if applicable) 	<ul style="list-style-type: none"> - DOF Cash Section - Requesting party/Applicant through DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping company - Shipper from country of origin - National Book Development Board - Shipper from country of origin - National Book Development Board - Appropriate regulatory agency



CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <p>1. One-time registration through RO Kiosk or at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload the documents in support of registration.</p> <ul style="list-style-type: none"> • If First time applicant, start from Client Step A. Registration • If Registered applicant, proceed to Client Step B. Officer of the Day Checklisting 	<p>1.1 Assist the applicant in encoding the required entries.</p>	<p>None</p>	<p>None</p>	<p><i>Administrative Assistant</i> RO</p>
	<p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a Send an email notice of approval if correct and complete</p> <p>1.2b Send an email notice of disapproval if incorrect and incomplete</p>	<p>None</p>	<p>None</p>	<p><i>Administrative Assistant</i> RO</p>
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>	<p>None</p>	<p>None</p>	<p>None</p>	



<p>B. Officer of the Day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1.1 Check the completeness of supporting documents.</p> <p>1.1a Forward the application the respective division for encoding the required entries in the e-TES^{Lite} if complete.</p> <p>1.1b Return application documents to the applicant if incomplete.</p>	None	None	<i>Administrative Assistant</i> RO												
	1.2 Encode the required entries in the e- TES^{Lite} and generate the application number.	None	None	<i>Administrative Assistant</i> RO												
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<p>C. Filing</p> <p>1. File application with complete set of documentary requirements at the CRMD.</p>	<p>1.1 Receive the application with complete set of documentary requirements.</p> <p>1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.</p> <p>1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.</p>	None	1 hour	<i>Administrative Officer</i> CRMD												
2. Receive transaction slip and email notice of acceptance of the application	2.1 The e- TES^{Lite} will automatically assign the application to an <i>Action</i>															



	Officer of RO-Mabuhay Lane.			
	2.2 Route the application and supporting documents to the designated <i>Action Officer</i> of RO-Mabuhay Lane.			
	<p>2.3 Evaluate the application and prepare the appropriate Tax Exemption Indorsement (TEI).</p> <p>2.3a If the application is sufficient, proceed to agency action no. 3.1</p> <p>2.3b If the application has discrepancy(cies), the <i>Action Officer</i> will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.</p>	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> RO
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Prepare a TEI / formal letter of compliance for review and approval			
	3.2 Review/approve the TEI/formal letter of compliance. Assessment is also made whether the shipment requires pre or post monitoring verification or verification or inspection	None	8 hours	<i>Division Chief/Director IV</i> RO
	3.3 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary/ Undersecretary</i> ROG
	3.4 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	1 hour and 30 minutes	<i>Administrative Assistant</i> ROG



4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI/formal letter of compliance and its supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI/formal letter of compliance for release.	None	42 minutes	<i>Administrative Officer CRMD</i>
5. Present the checklist with corresponding application number and received stamp for the receiving of the hard copy of the approved TEI / formal letter of compliance.	5. Release the approved TEI / formal letter of compliance.			
6. Receive the hard copy of the approved TEI / formal letter of compliance.	6. A system-generated email notice will be sent to the applicant confirming either of the following: 6a. the release of TEI 6b. the release of the formal letter of compliance			
7. Receive an email notification confirming that the result of the application has been released.	None			
	TOTAL:	None	2 working days 7 hours 12 minutes	



d. Article 1(a) & (b) of the Florence Agreement Annexes (A-E) and R.A. No. 10963 (TRAIN), Sec. 109(R)
Books, documents, educational, scientific, and cultural materials

Office or Division:	Revenue Office (RO) – The Mabuhay Lane Revenue Operations Group (ROG) Central Records and Management Division (CRMD)
Classification:	Simple
Type of Transaction:	G2G- Government-to-Government G2B - Government-to-Business G2C - Government-to-Citizen
Who may avail:	Importers of books, documents, educational, scientific, and cultural materials under UNESCO Florence Agreement with approved one-time e-TESS ^{Lite} registration

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 or Representative, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 2. License Number 3. Name of broker or representative 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 - Requesting party - Professional Regulation Commission - Requesting party - Requesting party - Requesting party
<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</p> <ol style="list-style-type: none"> 1. Proof of payment of filing fee (1 copy only) 2. Completely filled-out DOF-RO-PR-001-FR-91 REV. 1 3. Authorization letter (if authorized representative) 4. Notarized Affidavit of End-Use/Ownership <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> 5. Import Bill of Lading/AWB 6. Commercial invoice (Packing list, if applicable) 7. UNESCO letter recommendation 8. Certification from NBDB (with OR number and date of issuance) (if applicable) 9. Clearance from regulatory agency (if applicable) <p>If Donation:</p> <ol style="list-style-type: none"> 10. Apostilled or Consularized Deed of Donation 11. Notarized Deed of Acceptance 	<ul style="list-style-type: none"> - DOF Cash Section - Requesting party/Applicant through DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping company - Shipper from country of origin - UNESCO Philippine National Commission - National Book Development Board - Appropriate regulatory agency - Donor - Requesting party/Applicant



CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <p>1. One-time registration through RO Kiosk or at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload the documents in support of registration.</p> <ul style="list-style-type: none"> • If First time applicant, start from Client Step A. Registration • If Registered applicant, proceed to Client Step B. Officer of the Day Checklisting 	<p>1.1 Assist the applicant in encoding the required entries.</p>	<p>None</p>	<p>None</p>	<p><i>Administrative Assistant</i> RO</p>
	<p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a Send an email notice of approval if correct and complete</p> <p>1.2b Send an email notice of disapproval if incorrect and incomplete</p>	<p>None</p>	<p>None</p>	<p><i>Administrative Assistant</i> RO</p>
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>	<p>None</p>	<p>None</p>	<p>None</p>	



<p>B. Officer of the Day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1.1 Check the completeness of supporting documents.</p> <p>1.1a Forward the application the respective division for encoding the required entries in the e-TES^{Lite} if complete.</p> <p>1.1b Return application documents to the applicant if incomplete.</p>	None	None	<i>Administrative Assistant</i> RO												
	1.2 Encode the required entries in the e- TES^{Lite} and generate the application number.	None	None	<i>Administrative Assistant</i> RO												
	1.3 Return the application documents to the applicant for submission in CRMD.															
2. Pay the required filing fee at the Cash Section.	2. Receive payment and issue Official Receipt.	<p>DO No. 041-2022 Schedule of Fees:</p> <table border="1" data-bbox="783 1048 1018 1339"> <thead> <tr> <th>VALUE OF IMPORTATION</th> <th>FILING FEE</th> </tr> </thead> <tbody> <tr> <td>₱100,000 & below</td> <td>₱200</td> </tr> <tr> <td>From ₱100,001 to ₱400,000</td> <td>₱400</td> </tr> <tr> <td>From ₱400,001 to ₱700,000</td> <td>₱600</td> </tr> <tr> <td>From ₱700,001 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 FEE	₱100,000 & below	₱200	From ₱100,001 to ₱400,000	₱400	From ₱400,001 to ₱700,000	₱600	From ₱700,001 to ₱1,000,000	₱800	Over ₱1,000,000	₱1,000	None	<i>Administrative Assistant</i> Cash Section GSD
VALUE OF IMPORTATION	FILING FEE															
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2. Receive transaction slip and email notice of acceptance of the application	2.1 The e- TES^{Lite} will automatically assign the application to an <i>Action</i>															



	Officer of RO-Mabuhay Lane.			
	2.2 Route the application and supporting documents to the designated <i>Action Officer</i> of RO-Mabuhay Lane.			
	<p>2.3 Evaluate the application and prepare the appropriate Tax Exemption Indorsement (TEI).</p> <p>2.3a If the application is sufficient, proceed to agency action no. 3.1</p> <p>2.3b If the application has discrepancy(cies), the <i>Action Officer</i> will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.</p>	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> RO
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Prepare a TEI / formal letter of compliance for review and approval			
	3.2 Review/approve the TEI/formal letter of compliance. Assessment is also made whether the shipment requires pre or post monitoring verification or verification or inspection	None	8 hours	<i>Division Chief/Director IV</i> RO
	3.3 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary/ Undersecretary</i> ROG
	3.4 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	1 hour and 30 minutes	<i>Administrative Assistant</i> ROG



4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI/formal letter of compliance and its supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI/formal letter of compliance for release.	None	42 minutes	<i>Administrative Officer CRMD</i>
5. Present the checklist with corresponding application number and received stamp for the receiving of the hard copy of the approved TEI / formal letter of compliance.	5. Release the approved TEI / formal letter of compliance.			
6. Receive the hard copy of the approved TEI / formal letter of compliance.	6. A system-generated email notice will be sent to the applicant confirming either of the following: 6a. the release of TEI 6b. the release of the formal letter of compliance			
7. Receive an email notification confirming that the result of the application has been released.	None			
	TOTAL:	None	2 working days 7 hours 12 inutes	



9. Granting of tax exemption on importation of fertilizers, breeding stocks, and ingredients for making feeds, etc.

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

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

Office or Division:	Revenue Office (RO) – The Mabuhay Lane Revenue Operations Group (ROG) Central Records and Management Division (CRMD)
Classification:	Simple
Type of Transaction:	G2G- Government-to-Government G2B - Government-to-Business
Who may avail:	Companies who are qualified under R.A. 10963, Sec. 109(b) with approved one-time e-TESS ^{Lite} registration

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 or Representative, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 2. License Number 3. Name of broker or representative 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 - Requesting party - Professional Regulation Commission - Requesting party - Requesting party - Requesting party
<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</p> <ol style="list-style-type: none"> 1. Proof of payment of filing fee (1 copy only) 2. Completely filled-out DOF-RO-PR-001-FR-91 REV. 1 3. Authorization letter (if authorized representative) 4. Notarized Affidavit of End-Use/Ownership <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> 5. Import Bill of Lading/AWB 6. Commercial invoice (Packing list, if applicable) 7. Veterinary Quarantine Clearance to Import from applicable government agency (BPI/BFAR/BAI/FPA) 8. SPS Import Clearance 9. Articles of Incorporation and By-Laws 10. Clearance from regulatory agency (if applicable) 	<ul style="list-style-type: none"> - DOF Cash Section - Requesting party/Applicant through DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping company - Shipper from country of origin - BPI/BFAR/BAI/FPA - BPI/BFAR/BAI/FPA - Securities and Exchange Commission/ Cooperative Development Authority - Appropriate regulatory agency



CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <p>1. One-time registration through RO Kiosk or at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload the documents in support of registration.</p> <ul style="list-style-type: none"> • If First time applicant, start from Client Step A. Registration • If Registered applicant, proceed to Client Step B. Officer of the Day Checklisting 	<p>1.1 Assist the applicant in encoding the required entries.</p>	<p>None</p>	<p>None</p>	<p><i>Administrative Assistant</i> RO</p>
	<p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a Send an email notice of approval if correct and complete</p> <p>1.2b Send an email notice of disapproval if incorrect and incomplete</p>	<p>None</p>	<p>None</p>	<p><i>Administrative Assistant</i> RO</p>
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>	<p>None</p>	<p>None</p>	<p>None</p>	



<p>B. Officer of the Day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1.1 Check the completeness of supporting documents.</p> <p>1.1a Forward the application the respective division for encoding the required entries in the e-TES^{Lite} if complete.</p> <p>1.1b Return application documents to the applicant if incomplete.</p>	None	None	<i>Administrative Assistant</i> RO												
	1.2 Encode the required entries in the e- TES^{Lite} and generate the application number.	None	None	<i>Administrative Assistant</i> RO												
	1.3 Return the application documents to the applicant for submission in CRMD.															
2. Pay the required filing fee at the Cash Section.	2. Receive payment and issue Official Receipt.	<p>DO No. 041-2022 Schedule of Fees:</p> <table border="1" data-bbox="783 1048 1011 1339"> <thead> <tr> <th>VALUE OF IMPORTATION</th> <th>FILING FEE</th> </tr> </thead> <tbody> <tr> <td>₱100,000 & below</td> <td>₱200</td> </tr> <tr> <td>From ₱100,001 to ₱400,000</td> <td>₱400</td> </tr> <tr> <td>From ₱400,001 to ₱700,000</td> <td>₱600</td> </tr> <tr> <td>From ₱700,001 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 FEE	₱100,000 & below	₱200	From ₱100,001 to ₱400,000	₱400	From ₱400,001 to ₱700,000	₱600	From ₱700,001 to ₱1,000,000	₱800	Over ₱1,000,000	₱1,000	None	<i>Administrative Assistant</i> Cash Section GSD
VALUE OF IMPORTATION	FILING FEE															
₱100,000 & below	₱200															
From ₱100,001 to ₱400,000	₱400															
From ₱400,001 to ₱700,000	₱600															
From ₱700,001 to ₱1,000,000	₱800															
Over ₱1,000,000	₱1,000															
<p>C. Filing</p> <p>1. File application with complete set of documentary requirements at the CRMD.</p>	<p>1.1 Receive the application with complete set of documentary requirements.</p> <p>1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.</p> <p>1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.</p> <p>2.1 The e-TES^{Lite} will automatically assign the application to an <i>Action</i></p>	None	1 hour	<i>Administrative Officer</i> CRMD												
2. Receive transaction slip and email notice of acceptance of the application																



	Officer of RO-Mabuhay Lane.			
	2.2 Route the application and supporting documents to the designated <i>Action Officer</i> of RO-Mabuhay Lane.			
	<p>2.3 Evaluate the application and prepare the appropriate Tax Exemption Indorsement (TEI).</p> <p>2.3a If the application is sufficient, proceed to agency action no. 3.1</p> <p>2.3b If the application has discrepancy(cies), the <i>Action Officer</i> will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.</p>	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> RO
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Prepare a TEI / formal letter of compliance for review and approval			
	3.2 Review/approve the TEI/formal letter of compliance. Assessment is also made whether the shipment requires pre or post monitoring verification or verification or inspection	None	8 hours	<i>Division Chief/Director IV</i> RO
	3.3 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary/ Undersecretary</i> ROG
	3.4 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	1 hour and 30 minutes	<i>Administrative Assistant</i> ROG



4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI/formal letter of compliance and its supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI/formal letter of compliance for release.	None	42 minutes	<i>Administrative Officer CRMD</i>
5. Present the checklist with corresponding application number and received stamp for the receiving of the hard copy of the approved TEI / formal letter of compliance.	5. Release the approved TEI / formal letter of compliance.			
6. Receive the hard copy of the approved TEI / formal letter of compliance.	6. A system-generated email notice will be sent to the applicant confirming either of the following: 6a. the release of TEI 6b. the release of the formal letter of compliance			
7. Receive an email notification confirming that the result of the application has been released.	None			
	TOTAL:	None	2 working days 7 hours 12 inutes	



10. Granting of tax exemption on importation of donated equipment, instruments, and materials to DOST

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

Donated equipment, instruments, and materials to DOST

Office or Division:	Revenue Office (RO) – The Mabuhay Lane Revenue Operations Group (ROG) Central Records and Management Division (CRMD)
Classification:	Simple
Type of Transaction:	G2G- Government-to-Government
Who may avail:	Department of Science and Technology (DOST) with approved e-TES ^{Lite} registration

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 or Representative, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 2. License Number 3. Name of broker or representative 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 - Requesting party - Professional Regulation Commission - Requesting party - Requesting party - Requesting party
<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</p> <ol style="list-style-type: none"> 1. Proof of payment of filing fee (1 copy only) 2. Completely filled-out DOF-RO-PR-001-FR-91 REV. 1 3. Authorization letter (if authorized representative) 4. Notarized Affidavit of End-Use/Ownership <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> 5. Import Bill of Lading/AWB 6. Commercial invoice (Packing list, if applicable) 7. Apostilled or Consularized Deed of Donation 8. Notarized Deed of Acceptance 9. Clearance from regulatory agency (if applicable) 	<ul style="list-style-type: none"> - DOF Cash Section - Requesting party/Applicant through DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping company - Shipper from country of origin - Donor - Requesting party/Applicant - Appropriate regulatory agency



CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <p>1. One-time registration through RO Kiosk or at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload the documents in support of registration.</p> <ul style="list-style-type: none"> • If First time applicant, start from Client Step A. Registration • If Registered applicant, proceed to Client Step B. Officer of the Day Checklisting 	<p>1.1 Assist the applicant in encoding the required entries.</p>	<p>None</p>	<p>None</p>	<p><i>Administrative Assistant</i> RO</p>
	<p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a Send an email notice of approval if correct and complete</p> <p>1.2b Send an email notice of disapproval if incorrect and incomplete</p>	<p>None</p>	<p>None</p>	<p><i>Administrative Assistant</i> RO</p>
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>	<p>None</p>	<p>None</p>	<p>None</p>	



<p>B. Officer of the Day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1.1 Check the completeness of supporting documents.</p> <p>1.1a Forward the application the respective division for encoding the required entries in the e-TES^{Lite} if complete.</p> <p>1.1b Return application documents to the applicant if incomplete.</p>	None	None	<i>Administrative Assistant</i> RO												
	1.2 Encode the required entries in the e- TES^{Lite} and generate the application number.	None	None	<i>Administrative Assistant</i> RO												
	1.3 Return the application documents to the applicant for submission in CRMD.															
2. Pay the required filing fee at the Cash Section.	2. Receive payment and issue Official Receipt.	<p>DO No. 041-2022 Schedule of Fees:</p> <table border="1" data-bbox="786 1048 1015 1339"> <thead> <tr> <th>VALUE OF IMPORTATION</th> <th>FILING FEE</th> </tr> </thead> <tbody> <tr> <td>₱100,000 & below</td> <td>₱200</td> </tr> <tr> <td>From ₱100,001 to ₱400,000</td> <td>₱400</td> </tr> <tr> <td>From ₱400,001 to ₱700,000</td> <td>₱600</td> </tr> <tr> <td>From ₱700,001 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 FEE	₱100,000 & below	₱200	From ₱100,001 to ₱400,000	₱400	From ₱400,001 to ₱700,000	₱600	From ₱700,001 to ₱1,000,000	₱800	Over ₱1,000,000	₱1,000	None	<i>Administrative Assistant</i> Cash Section GSD
VALUE OF IMPORTATION	FILING FEE															
₱100,000 & below	₱200															
From ₱100,001 to ₱400,000	₱400															
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From ₱700,001 to ₱1,000,000	₱800															
Over ₱1,000,000	₱1,000															
<p>C. Filing</p> <p>1. File application with complete set of documentary requirements at the CRMD.</p>	<p>1.1 Receive the application with complete set of documentary requirements.</p> <p>1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.</p> <p>1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.</p> <p>2.1 The e-TES^{Lite} will automatically assign the application to an <i>Action</i></p>	None	1 hour	<i>Administrative Officer</i> CRMD												
2. Receive transaction slip and email notice of acceptance of the application																



	Officer of RO-Mabuhay Lane.			
	2.2 Route the application and supporting documents to the designated <i>Action Officer</i> of RO-Mabuhay Lane.			
	<p>2.3 Evaluate the application and prepare the appropriate Tax Exemption Indorsement (TEI).</p> <p>2.3a If the application is sufficient, proceed to agency action no. 3.1</p> <p>2.3b If the application has discrepancy(cies), the <i>Action Officer</i> will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.</p>	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> RO
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Prepare a TEI / formal letter of compliance for review and approval			
	3.2 Review/approve the TEI/formal letter of compliance. Assessment is also made whether the shipment requires pre or post monitoring verification or verification or inspection	None	8 hours	<i>Division Chief/Director IV</i> RO
	3.3 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary/ Undersecretary</i> ROG
	3.4 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	1 hour and 30 minutes	<i>Administrative Assistant</i> ROG



4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI/formal letter of compliance and its supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI/formal letter of compliance for release.	None	42 minutes	<i>Administrative Officer CRMD</i>
5. Present the checklist with corresponding application number and received stamp for the receiving of the hard copy of the approved TEI / formal letter of compliance.	5. Release the approved TEI / formal letter of compliance.			
6. Receive the hard copy of the approved TEI / formal letter of compliance.	6. A system-generated email notice will be sent to the applicant confirming either of the following: 6a. the release of TEI 6b. the release of the formal letter of compliance			
7. Receive an email notification confirming that the result of the application has been released.	None			
	TOTAL:	None	2 working days 7 hours 12 inutes	



11. Granting of tax exemption on importation of agriculture and marine products

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

Office or Division:	Revenue Office (RO) – The Mabuhay Lane Revenue Operations Group (ROG) Central Records and Management Division (CRMD)
Classification:	Simple
Type of Transaction:	G2G - Government-to-Government G2B - Government-to-Business
Who may avail:	Companies who are qualified under R.A. 10963, Section 109(a) with approved e-TES ^{Lite} registration
CHECKLIST OF REQUIREMENTS	
WHERE TO SECURE	
<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 or Representative, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 2. License Number 3. Name of broker or representative 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 - Requesting party - Professional Regulation Commission - Requesting party - Requesting party - Requesting party
<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</p> <ol style="list-style-type: none"> 1. Proof of payment of filing fee (1 copy only) 2. Completely filled-out DOF-RO-PR-001-FR-91 REV. 1 3. Authorization letter (if authorized representative) 4. Notarized Affidavit of End-Use/Ownership <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> 5. Import Bill of Lading/AWB 6. Commercial invoice (Packing list, if applicable) 7. Veterinary Quarantine Clearance from applicable government agency (BAI/BPI/BFAR/FPA as applicable) 8. SPS Import Clearance 9. Advanced Tariff Ruling 10. Articles of Incorporation and By-Laws 11. Clearance from regulatory agency (if applicable) 	<ul style="list-style-type: none"> - DOF Cash Section - Requesting party/Applicant through DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping company - Shipper from country of origin - Appropriate Regulatory Agency - Bureau of Animal Industry (BAI) - Tariff Commission - Requesting party/Applicant - Appropriate regulatory agency



CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <p>1. One-time registration through RO Kiosk or at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload the documents in support of registration.</p> <ul style="list-style-type: none"> • If First time applicant, start from Client Step A. Registration • If Registered applicant, proceed to Client Step B. Officer of the Day Checklisting 	<p>1.1 Assist the applicant in encoding the required entries.</p>	<p>None</p>	<p>None</p>	<p><i>Administrative Assistant</i> RO</p>
	<p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a Send an email notice of approval if correct and complete</p> <p>1.2b Send an email notice of disapproval if incorrect and incomplete</p>	<p>None</p>	<p>None</p>	<p><i>Administrative Assistant</i> RO</p>
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>	<p>None</p>	<p>None</p>	<p>None</p>	



<p>B. Officer of the Day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1.1 Check the completeness of supporting documents.</p> <p>1.1a Forward the application the respective division for encoding the required entries in the e-TES^{Lite} if complete.</p> <p>1.1b Return application documents to the applicant if incomplete.</p>	None	None	<i>Administrative Assistant</i> RO												
	1.2 Encode the required entries in the e- TES^{Lite} and generate the application number.	None	None	<i>Administrative Assistant</i> RO												
	1.3 Return the application documents to the applicant for submission in CRMD.															
2. Pay the required filing fee at the Cash Section.	2. Receive payment and issue Official Receipt.	<p>DO No. 041-2022 Schedule of Fees:</p> <table border="1" data-bbox="783 1048 1015 1339"> <thead> <tr> <th>VALUE OF IMPORTATION</th> <th>FILING FEE</th> </tr> </thead> <tbody> <tr> <td>₱100,000 & below</td> <td>₱200</td> </tr> <tr> <td>From ₱100,001 to ₱400,000</td> <td>₱400</td> </tr> <tr> <td>From ₱400,001 to ₱700,000</td> <td>₱600</td> </tr> <tr> <td>From ₱700,001 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 FEE	₱100,000 & below	₱200	From ₱100,001 to ₱400,000	₱400	From ₱400,001 to ₱700,000	₱600	From ₱700,001 to ₱1,000,000	₱800	Over ₱1,000,000	₱1,000	None	<i>Administrative Assistant</i> Cash Section GSD
VALUE OF IMPORTATION	FILING FEE															
₱100,000 & below	₱200															
From ₱100,001 to ₱400,000	₱400															
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From ₱700,001 to ₱1,000,000	₱800															
Over ₱1,000,000	₱1,000															
<p>C. Filing</p> <p>1. File application with complete set of documentary requirements at the CRMD.</p>	<p>1.1 Receive the application with complete set of documentary requirements.</p> <p>1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.</p> <p>1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.</p> <p>2.1 The e-TES^{Lite} will automatically assign the application to an <i>Action</i></p>	None	1 hour	<i>Administrative Officer</i> CRMD												
2. Receive transaction slip and email notice of acceptance of the application																



	<i>Officer</i> of RO-Mabuhay Lane.			
	2.2 Route the application and supporting documents to the designated <i>Action Officer</i> of RO-Mabuhay Lane.			
	<p>2.3 Evaluate the application and prepare the appropriate Tax Exemption Indorsement (TEI).</p> <p>2.3a If the application is sufficient, proceed to agency action no. 3.1</p> <p>2.3b If the application has discrepancy(cies), the <i>Action Officer</i> will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.</p>	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> RO
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Prepare a TEI / formal letter of compliance for review and approval			
	3.2 Review/approve the TEI/formal letter of compliance. Assessment is also made whether the shipment requires pre or post monitoring verification or verification or inspection	None	8 hours	<i>Division Chief/Director IV</i> RO
	3.3 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary/ Undersecretary</i> ROG
	3.4 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	1 hour and 30 minutes	<i>Administrative Assistant</i> ROG



4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI/formal letter of compliance and its supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI/formal letter of compliance for release.	None	42 minutes	<i>Administrative Officer CRMD</i>
5. Present the checklist with corresponding application number and received stamp for the receiving of the hard copy of the approved TEI / formal letter of compliance.	5. Release the approved TEI / formal letter of compliance.			
6. Receive the hard copy of the approved TEI / formal letter of compliance.	6. A system-generated email notice will be sent to the applicant confirming either of the following: 6a. the release of TEI 6b. the release of the formal letter of compliance			
7. Receive an email notification confirming that the result of the application has been released.	None			
	TOTAL:	None	2 working days 7 hours 12 minutes	



12. Granting tax exemption on importation of relief consignment

a. R.A. No. 10863 (CMTA), Section 121

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

Office or Division:	Revenue Office (RO) – The Mabuhay Lane Revenue Operations Group (ROG) Central Records and Management Division (CRMD)	
Classification:	Simple	
Type of Transaction:	G2G - Government-to-Government G2B - Government-to-Business	
Who may avail:	Companies who are qualified under R.A. 10863, Section 121 with approved e-TES ^{Lite} registration	
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE
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 or Representative, if any		
1. Tax Identification Number (for broker only)	- Bureau of Internal Revenue	
2. Valid Government-issued ID (for representative only)	- Requesting party	
2. License Number	- Professional Regulation Commission	
3. Name of broker or representative	- Requesting party	
4. Email address	- Requesting party	
5. Contact number	- Requesting party	
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)		
ORIGINAL COPY:		
1. Proof of payment of filing fee (1 copy only)	- DOF Cash Section	
2. Completely filled-out DOF-RO-PR-001-FR-91 REV. 1	- Requesting party/Applicant through DOF Website https://bit.ly/form-91-authorize-and-affidavit-template	
3. Authorization letter (if authorized representative)		
4. Notarized Affidavit of End-Use/Ownership		
PHOTOCOPY:		
5. Import Bill of Lading/AWB	- Shipping company	
6. Commercial or Non-Commercial Invoice or equivalent document (Statement of Value Invoice) (e.g. Proforma Invoice, Consignment Invoice, if available)	- Shipper from country of origin	
7. Itemized Packing List	- Shipper from country of origin	
8. Written Undertaking to re-export temporarily admitted goods (if leased equipment)	- Requesting party/Applicant	
	- Donor	



<p>9. Deed of Donation or Letter of Intent to Donate the Goods 10. Notarized Deed of Acceptance 11. Approved Emergency Use Authorization (EUA) or Certificate of Compassionate (CSP) issued by the FDA 12. Clearance from Regulatory Agency (if applicable)</p>	<p>- Requesting party/Applicant - Food and Drug Administration (FDA) - Appropriate Regulatory Agency - Appropriate regulatory agency</p>			
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <p>1. One-time registration through RO Kiosk or at DOF Website https://teslite.dof.gov.ph to provide corporate/individual information and upload the documents in support of registration.</p> <ul style="list-style-type: none"> • If First time applicant, start from Client Step A. Registration • If Registered applicant, proceed to Client Step B. Officer of the Day Checklisting 	<p>1.1 Assist the applicant in encoding the required entries.</p>	<p>None</p>	<p>None</p>	<p><i>Administrative Assistant</i> RO</p>
	<p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a Send an email notice of approval if correct and complete</p> <p>1.2b Send an email notice of disapproval if incorrect and incomplete</p>	<p>None</p>	<p>None</p>	<p><i>Administrative Assistant</i> RO</p>
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p>	<p>None</p>	<p>None</p>	<p>None</p>	



<p>2a Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>																
<p>B. Officer of the Day Checklist</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1.1 Check the completeness of supporting documents.</p> <p>1.1a Forward the application the respective division for encoding the required entries in the e-TES^{Lite} if complete.</p> <p>1.1b Return application documents to the applicant if incomplete.</p>	<p>None</p>	<p>None</p>	<p><i>Administrative Assistant</i> RO</p>												
	<p>1.2 Encode the required entries in the e-TES^{Lite} and generate the application number.</p>	<p>None</p>	<p>None</p>	<p><i>Administrative Assistant</i> RO</p>												
	<p>1.3 Return the application documents to the applicant for submission in CRMD.</p>															
<p>2. Pay the required filing fee at the Cash Section.</p>	<p>2. Receive payment and issue Official Receipt.</p>	<p>DO No. 041-2022 Schedule of Fees:</p> <table border="1" data-bbox="786 1283 1013 1574"> <thead> <tr> <th>VALUE OF IMPORTATION</th> <th>FILING FEE</th> </tr> </thead> <tbody> <tr> <td>P100,000 & below</td> <td>P200</td> </tr> <tr> <td>From P100,001 to P400,000</td> <td>P400</td> </tr> <tr> <td>From P400,001 to P700,000</td> <td>P600</td> </tr> <tr> <td>From P700,001 to P1,000,000</td> <td>P800</td> </tr> <tr> <td>Over P1,000,000</td> <td>P1,000</td> </tr> </tbody> </table>	VALUE OF IMPORTATION	FILING FEE	P100,000 & below	P200	From P100,001 to P400,000	P400	From P400,001 to P700,000	P600	From P700,001 to P1,000,000	P800	Over P1,000,000	P1,000	<p>None</p>	<p><i>Administrative Assistant</i> Cash Section GSD</p>
VALUE OF IMPORTATION	FILING FEE															
P100,000 & below	P200															
From P100,001 to P400,000	P400															
From P400,001 to P700,000	P600															
From P700,001 to P1,000,000	P800															
Over P1,000,000	P1,000															
<p>C. Filing</p> <p>1. File application with complete set of documentary requirements at the CRMD.</p>	<p>1.1 Receive the application with complete set of documentary requirements.</p>	<p>None</p>	<p>1 hour</p>	<p><i>Administrative Officer</i> CRMD</p>												
	<p>1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.</p>															



	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.			
2. Receive transaction slip and email notice of acceptance of the application	2.1 The e-TESS ^{Lite} will automatically assign the application to an <i>Action Officer</i> of RO-Mabuhay Lane.			
	2.2 Route the application and supporting documents to the designated <i>Action Officer</i> of RO-Mabuhay Lane.			
	2.3 Evaluate the application and prepare the appropriate Tax Exemption Indorsement (TEI). 2.3a If the application is sufficient, proceed to agency action no. 3.1 2.3b If the application has discrepancy(cies), the <i>Action Officer</i> will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist) RO</i>
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Prepare a TEI / formal letter of compliance for review and approval			
	3.2 Review/approve the TEI/formal letter of compliance. Assessment is also made whether the shipment requires pre or post monitoring verification or verification or inspection	None	8 hours	<i>Division Chief/Director IV RO</i>
	3.3 Review/approve the TEI/formal letter of compliance.	None	8 hours	<i>Assistant Secretary/ Undersecretary ROG</i>



	3.4 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	1 hour and 30 minutes	<i>Administrative Assistant</i> ROG
4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI/formal letter of compliance and its supporting documents to CRMD for release.			
	4.2 Prepare the approved TEI/formal letter of compliance for release.	None	42 minutes	<i>Administrative Officer</i> CRMD
5. Present the checklist with corresponding application number and received stamp for the receiving of the hard copy of the approved TEI / formal letter of compliance.	5. Release the approved TEI / formal letter of compliance.			
6. Receive the hard copy of the approved TEI / formal letter of compliance.	6. A system-generated email notice will be sent to the applicant confirming either of the following: 6a. the release of TEI 6b. the release of the formal letter of compliance			
7. Receive an email notification confirming that the result of the application has been released.	None			
	TOTAL:	None	2 working days 7 hours 12 minutes	



13. Granting authority to pay duties and taxes on exempt goods including vehicles

a. R.A. No. 10963 (TRAIN), Sec. 107(B) and 131(A) of the NIRC, as amended by Sec. 800 par. 1 of the CMTA

Authority to pay duties and taxes on exempt goods including vehicles

Office or Division:	Revenue Office (RO) – The Mabuhay Lane Revenue Operations Group (ROG) Central Records and Management Division (CRMD)
Classification:	Simple
Type of Transaction:	G2G - Government-to-Government G2B - Government-to-Business G2C - Government-to-Citizen
Who may avail:	Public who are qualified to apply with approved one-time e-TESeLite registration

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 or Representative, if any</p> <ol style="list-style-type: none"> 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 2. License Number 3. Name of broker or representative 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 - Requesting party - Professional Regulation Commission - Requesting party - Requesting party - Requesting party
<p>APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)</p> <p>ORIGINAL COPY:</p> <ol style="list-style-type: none"> 1. Proof of payment of filing fee (1 copy only) 2. Completely filled-out DOF-RO-PR-001-FR-91 REV. 1 3. Authorization letter (if authorized representative) <p>PHOTOCOPY:</p> <ol style="list-style-type: none"> 4. DFA approval to pay duties and taxes/dispose the exempt motor vehicle 5. Deed of Sale (if not voluntary payment) 6. OR/CR of the vehicle 7. DFA Approval (for DFA employee only, if applicable) 8. Clearance from regulatory agency (if applicable) 	<ul style="list-style-type: none"> - DOF Cash Section - Requesting party/Applicant through DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Department of Foreign Affairs - Requesting party/Applicant - Land Transportation Office - Department of Foreign Affairs - Appropriate regulatory agency



CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>A. Registration</p> <p>1. One-time registration through RO Kiosk or online at DOF Website https://teslite.dof.gov.ph to provide <u>corporate/individual information and upload the documents in support of registration</u></p> <ul style="list-style-type: none"> • If First time applicant, start from Client Step A. Registration • If Registered applicant, proceed to Client Step B. Officer of the Day Checklisting 	<p>1. Assist the applicant in encoding the required entries</p>	<p>None</p>	<p>None</p>	<p><i>Administrative Assistant RO</i></p>
<p>2. Receive an email indicating the following:</p> <p>2. Registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a. Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>	<p>2. Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>2a. If correct and complete, send an email notice of approval</p> <p>2b. If incorrect or incomplete, send an email notice of disapproval</p>			



<p>B. Officer of the Day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1. Check the completeness of supporting documents.</p> <p>1a. If complete, proceed to agency action no. 1.1. 1b. If incomplete, return application documents to the applicant.</p>	<p>None</p>	<p>None</p>	<p><i>Administrative Assistant</i> RO</p>												
	<p>1.1. Encode the required entries in the e-TESS^{Lite} and issue the Order of Payment Slip.</p>															
	<p>1.2 Return the application documents with the Order of Payment Slip to the applicant for payment in the Cash Section and for submission in the CRMD.</p>															
<p>2. Pay the required filing fee at the Cash Section.</p>	<p>2. Receive payment and issue Official Receipt.</p>	<p>DO No. 041-2022 Schedule of Fees:</p> <table border="1" data-bbox="786 981 1015 1312"> <thead> <tr> <th>VALUE OF IMPORTATION</th> <th>FILING FEE</th> </tr> </thead> <tbody> <tr> <td>₱100,000 & below</td> <td>₱200</td> </tr> <tr> <td>From ₱100,001 to ₱400,000</td> <td>₱400</td> </tr> <tr> <td>From ₱400,001 to ₱700,000</td> <td>₱600</td> </tr> <tr> <td>From ₱700,001 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 FEE	₱100,000 & below	₱200	From ₱100,001 to ₱400,000	₱400	From ₱400,001 to ₱700,000	₱600	From ₱700,001 to ₱1,000,000	₱800	Over ₱1,000,000	₱1,000	<p>None</p>	<p><i>Administrative Assistant</i> Cash Section GSD</p>
VALUE OF IMPORTATION	FILING FEE															
₱100,000 & below	₱200															
From ₱100,001 to ₱400,000	₱400															
From ₱400,001 to ₱700,000	₱600															
From ₱700,001 to ₱1,000,000	₱800															
Over ₱1,000,000	₱1,000															
<p>C. Filing</p> <p>1. File application with complete set of documentary requirements at the Central Records Management Division.</p>	<p>1. Receive the application and generate a trace number for the application.</p>	<p>None</p>	<p>1 hour</p>	<p><i>Administrative Officer</i> CRMD</p>												
	<p>1.1. Provide the checklist with corresponding application number and received stamp of the CRMD.</p>															
	<p>1.2. A system-generated email notice will be sent to the applicant notifying the receipt of their application.</p>															
<p>2. Receive transaction slip and email notice of acceptance of the application</p>	<p>2. The e-TESS^{Lite} will automatically assign the application to an <i>Action</i></p>															



	Officer of RO-Mabuhay Lane.			
	2.1. Route the application and supporting documents to the designated <i>Action Officer</i> of RO-Mabuhay Lane.			
	<p>2.2. Evaluate the application and prepare the appropriate Tax Exemption Indorsement (TEI).</p> <p>2.2a. If the application is sufficient, proceed to agency action no. 3.</p> <p>2.2b. If the application has discrepancy(cies), the <i>Action Officer</i> will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.</p>	None	4 hours	<i>Action Officer (Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> RO
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3. Prepare a TEI / formal letter of compliance for review and approval			
	3.1 Review/approve the TEI/formal letter of compliance. Assessment is also made whether the shipment requires pre or post monitoring pre or post monitoring verification or inspection.	None	8 hours	<i>Division Chief/Director IV</i> RO
	3.3. A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	1 hour and 30 minutes	<i>Administrative Assistant</i> RO
4. Receive an email that the application has been processed by the Revenue Office	4. Transmit the approved TEI/formal letter of compliance and its supporting documents to CRMD for release.			



and will be forwarded to CRMD for release.				
	4.1 Prepare the approved TEI/formal letter of compliance for release.	None	42 minutes	<i>Administrative Officer</i> CRMD
5. Present the checklist with corresponding application number and received stamp for the receiving of the hard copy of the approved TEI / formal letter of compliance.	5. Release the approved TEI / formal letter of compliance.			
6. Receive the hard copy of the approved TEI / formal letter of compliance.	6. A system-generated email notice will be sent to the applicant confirming either of the following: 6a. the release of TEI 6b. the release of the formal letter of compliance			
7. Receive an email notification confirming that the result of the application has been released.				
	TOTAL:	None	1 working day 7 hours 12 minutes	



14. Granting tax exemption on importations of stores for consumption and stores to be taken away

a. Section 820 of R.A. 10863 (CMTA)

Importations of stores for consumption and stores to be taken away

Office or Division:	Revenue Office (RO) – The Mabuhay Lane Revenue Operations Group (ROG) Central Records and Management Division (CRMD)			
Classification:	Simple			
Type of Transaction:	G2B - Government-to-Business			
Who may avail:	International vessel, aircraft or train with approved one-time e-TESLite registration.			
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 or Representative, if any 1. Tax Identification Number (for broker only) 2. Valid Government-issued ID (for representative only) 2. License Number 3. Name of broker or representative 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 - Requesting party - Professional Regulation Commission - Requesting party - Requesting party - Requesting party 		
APPLICATION (TO BE SUBMITTED IN TWO (2) SETS)				
ORIGINAL COPY: 1. Proof of payment of filing fee (1 copy only) 2. Completely filled-out DOF-RO-PR-001-FR-91 REV. 1 3. Authorization letter (if authorized representative) 4. Notarized Affidavit of End-Use/Ownership PHOTOCOPY: 5. Import Bill of Lading/AWB 6. Commercial invoice (Packing list, if applicable)		<ul style="list-style-type: none"> - DOF Cash Section - Requesting party/Applicant through DOF Website https://bit.ly/form-91-authorize-and-affidavit-template - Shipping company - Shipper from country of origin 		
CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
A. Registration 1. One-time registration through RO Kiosk or at DOF Website https://teslite.dof.gov.ph	1.1 Assist the applicant in encoding the required entries.	None	None	<i>Administrative Assistant</i> RO



<p>to provide corporate/individual information and upload the documents in support of registration.</p> <ul style="list-style-type: none"> • If First time applicant, start from Client Step A. Registration • If Registered applicant, proceed to Client Step B. Officer of the Day Checklisting 				
	<p>1.2 Evaluate the correctness and completeness of the accomplished registration and uploaded documents.</p> <p>1.2a Send an email notice of approval if correct and complete</p> <p>1.2b Send an email notice of disapproval if incorrect and incomplete</p>	None	None	<i>Administrative Assistant</i> RO
<p>2. Receive an email indicating the registration has been approved with log-in user ID and nominated password for online filing of application (for selected legal bases only)</p> <p>2a Receive email indicating the deficiency(cies) and register again through RO Kiosk or online at DOF website</p>	None	None	None	
<p>B. Officer of the Day Checklisting</p> <p>1. Present the application and supporting documents at the RO window.</p>	<p>1.1 Check the completeness of supporting documents.</p> <p>1.1a Forward the application the respective division for encoding the</p>	None	None	<i>Administrative Assistant</i> RO



	required entries in the e- TES ^{Lite} if complete . 1.1b Return application documents to the applicant if incomplete .															
	1.2 Encode the required entries in the e- ^{Lite} TES and generate the application number.	None	None	<i>Administrative Assistant</i> RO												
	1.3 Return the application documents to the applicant for submission in CRMD.															
2. Pay the required filing fee at the Cash Section.	2. Receive payment and issue Official Receipt.	DO No. 041-2022 Schedule of Fees: <table border="1"> <thead> <tr> <th>VALUE OF IMPORTATION</th> <th>FILING FEE</th> </tr> </thead> <tbody> <tr> <td>P100,000 & below</td> <td>P200</td> </tr> <tr> <td>From P100,001 to P400,000</td> <td>P400</td> </tr> <tr> <td>From P400,001 to P700,000</td> <td>P600</td> </tr> <tr> <td>From P700,001 to P1,000,000</td> <td>P800</td> </tr> <tr> <td>Over P1,000,000</td> <td>P1,000</td> </tr> </tbody> </table>	VALUE OF IMPORTATION	FILING FEE	P100,000 & below	P200	From P100,001 to P400,000	P400	From P400,001 to P700,000	P600	From P700,001 to P1,000,000	P800	Over P1,000,000	P1,000	None	<i>Administrative Assistant</i> Cash Section GSD
VALUE OF IMPORTATION	FILING FEE															
P100,000 & below	P200															
From P100,001 to P400,000	P400															
From P400,001 to P700,000	P600															
From P700,001 to P1,000,000	P800															
Over P1,000,000	P1,000															
C. Filing																
1. File application with complete set of documentary requirements at the CRMD.	1.1 Receive the application with complete set of documentary requirements.	None	1 hour	<i>Administrative Officer</i> CRMD												
	1.2 Return the second copy of the checklist form with application number and CRMD received stamp to applicant.															
	1.3 A system-generated email notice will be sent to the applicant notifying the receipt of the application.															
2. Receive transaction slip and email notice of acceptance of the application	2.1 The e- ^{Lite} TES will automatically assign the application to an <i>Action Officer</i> of RO-Mabuhay Lane.															
	2.2 Route the application and supporting documents to the designated <i>Action Officer</i> of RO-Mabuhay Lane.															



	<p>2.3 Evaluate the application and prepare the appropriate Tax Exemption Indorsement (TEI).</p> <p>2.3a If the application is sufficient, proceed to agency action no. 3.1</p> <p>2.3b If the application has discrepancy(cies), the <i>Action Officer</i> will issue a notice of compliance to the applicant to be complied within two (2) working days, otherwise, a formal letter of compliance will be issued.</p>	None	4 hours	<p><i>Action Officer</i> <i>(Tax Specialist II, Sr. Tax Specialist, Supervising Tax Specialist)</i> RO</p>
3. Receive an email notice of compliance and complied; or applicant did not comply with the notice of discrepancy(cies).	3.1 Prepare a TEI / formal letter of compliance for review and approval			
	3.2 Review/approve the TEI/formal letter of compliance. Assessment is also made whether the shipment requires pre or post monitoring verification or verification or inspection	None	8 hours	<p><i>Division Chief/Director IV</i> RO</p>
	3.3 Review/approve the TEI/formal letter of compliance.	None	8 hours	<p><i>Assistant Secretary/ Undersecretary</i> ROG</p>
	3.4 A system-generated email notice will be sent to the applicant informing the approval of the application and the same will be forwarded to CRMD for release to the applicant.	None	1 hour and 30 minutes	<p><i>Administrative Assistant</i> ROG</p>
4. Receive an email that the application has been processed by the Revenue Office and will be forwarded to CRMD for release.	4.1 Transmit the approved TEI/formal letter of compliance and its supporting documents to CRMD for release.			



	4.2 Prepare the approved TEI/formal letter of compliance for release.	None	42 minutes	<i>Administrative Officer CRMD</i>
5. Present the checklist with corresponding application number and received stamp for the receiving of the hard copy of the approved TEI / formal letter of compliance.	5. Release the approved TEI / formal letter of compliance.			
6. Receive the hard copy of the approved TEI / formal letter of compliance.	6. A system-generated email notice will be sent to the applicant confirming either of the following: 6a. the release of TEI 6b. the release of the formal letter of compliance			
7. Receive an email notification confirming that the result of the application has been released.	None			
	TOTAL:	None	2 working days 7 hours 12 minutes	



FEEDBACK AND COMPLAINTS MECHANISM



VI. FEEDBACK AND COMPLAINTS MECHANISMS

FEEDBACK SUBMISSION:

How to send feedback?	<ol style="list-style-type: none">1. Accomplish the Customer Feedback Form (either manually or online) and submit it to the ARTA Focal Person (through feedback dropbox or email).2. For inquiries and follow ups, customers may contact this telephone number 53176363 local 2347/2243 or send an email to cartsecretariat@dof.gov.ph.
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FEEDBACK PROCESSING:

How is feedback processed?	<ol style="list-style-type: none">1. The ARTA Focal Persons of DOF Offices shall check the surveys daily, consolidate and process all received feedback.2. The ARTA Focal Persons shall refer feedback requiring answers to the concerned Office/Action Officer within one (1) day from receipt of.3. The concerned Office/Action Officer must reply within three (3) days from receipt of the referral memo. They shall notify the customer of action taken through postal or email address as indicated in the accomplished form, copy furnished the CART Secretariat.4. The ARTA Focal persons shall submit to the CART Secretariat a monthly/quarterly feedback report every 5th day of the preceding month.5. The CART Secretariat shall consolidate the monthly report and prepare a quarterly report of the DOF Client Satisfaction Measurement Report to be approved by the CART Secretariat Head for submission to the CART Chairperson.6. For inquiries and follow-ups, customers may contact this telephone number 53176363 local 2347/2243 or send an email to cartsecretariat@dof.gov.ph.
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COMPLAINT FILING:

<p>How to file complaints?</p>	<ol style="list-style-type: none">1. Accomplish the Customer Complaint Form and submit it to the ARTA Focal Person.2. Please note that for administrative complaints under the 2017 Rules on Administrative Cases in the Civil Service (RACCS), no anonymous complaint shall be entertained unless:<ul style="list-style-type: none">• The act complained of is of public knowledge, or• The allegations can be verified, or• Supported by documentary or direct evidence.3. The absence of any of the following requirements of an administrative complaint may result in dismissal without prejudice to re-filing:<ul style="list-style-type: none">• Full name and address of the complainant;• Full name, address, position/s, and office/s of the person/s complained of ;• A detailed account of relevant and material facts which shows the acts or omissions allegedly committed;• Certified-true-copies of documentary evidence and affidavits of witness/es, if any; and• Certification or statement of non-forum shopping.4. For inquiries and follow ups, customers may contact this telephone number 53176363 local 2347/2243 or send email to cartsecretariat@dof.gov.ph.
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COMPLAINT PROCESSING:

<p>How are complaints processed?</p>	<ol style="list-style-type: none">1. The ARTA Focal Persons shall immediately notify the CART Chairperson about all the complaints received by their respective Offices.2. The CART Chairperson shall immediately determine the sufficiency of the action taken by the office. ARTA Focal Persons shall evaluate and prepare the complaints received.3. If the complaint is an administrative complaint under the RACCS and meets all the requirements under the RACCS, it shall be referred to the Board of Personnel Inquiry and Review, through the Human Resource Management and Development Division (HRMDD), for disposition.4. Other complaints shall be forwarded to the person/s involved, through the concerned head of office, for their response, if appropriate.5. For inquiries and follow-ups, customers may contact this telephone number 53176363 local 2347/2243 or send email to cartsecretariat@dof.gov.ph.
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<p>Contact Information of ARTA, PCC, CCB, and CSC</p>	<p>The 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 Hotline 1-ARTA (1-2782) PLDT (02) 8246-7940 SMART 0920-925-3078, 0998-856-8338• Presidential Complaint Center (PCC): pcc@malacanang.gov.ph Hotline 8888 or 8249-8310 loc. 8175 or 8182• Contact Center ng Bayan (CCB): email@contactcenterngbayan.gov.ph 0908-881-6565 (SMS)• Civil Service Commission's (CSC) Central Office or Field Offices: csc.gov.ph
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VII. LIST OF OFFICES

Office	Address	Contact Information
Corporate Affairs and Strategic Infrastructure Group (CASIG)	5 th Floor, DOF Building, BSP Complex, Roxas Blvd., Manila 1004, Philippines	(632) 5317-6363 Local: 3701/3762
International Finance Group – International Finance Operations Office (IFG-IFOO)	4 th Floor, DOF Building, BSP Complex, Roxas Blvd., Manila, 1004, Philippines	(632) 5317-6363 Local: 3431/3411
International Finance Group – International Finance Policy Office (IFG-IFPO)	4 th Floor, DOF Building, BSP Complex, Roxas Blvd., Manila, 1004, Philippines	(632) 5317-6363 Local: 3411/3413
<p>Policy Development and Management Services Group (PDMSG)</p> <p>Central Administration Office – Central Records and Management Division (CAO - CRMD)</p> <p>Central Administration Office – General Services Division (CAO-GSD)</p> <p>Human Resource Management and Development Division (CAO-HRMDD)</p> <p>Central Administration Office – Procurement Management Division (CAO-PMD)</p>	<p>Ground Floor, DOF Building, BSP Complex, Roxas Blvd., Manila, 1004, Philippines</p> <p>7th Floor, EDPC Building., BSP Complex, Roxas Blvd., Manila, 1004, Philippines</p> <p>7th Floor, EDPC Building., BSP Complex, Roxas Blvd., Manila, 1004, Philippines</p> <p>7th Floor, EDPC Building., BSP Complex, Roxas Blvd., Manila, 1004, Philippines</p>	<p>(632) 5317-6363 Local: 2170/2172</p> <p>(632) 5317-6363 Local: 2160</p> <p>(632) 5317-6363 Local: 2110</p> <p>(632) 5317-6363 Local: 2185/2186</p>
<p>Policy Development and Management Services Group (PDMSG)</p> <p>Central Financial Management Office - Accounting Division (CFMO-AD)</p> <p>Central Financial Management Office – Planning and Management Services Division (CFMO-PMSD)</p>	<p>7th Floor, EDPC Building., BSP Complex, Roxas Blvd., Manila, 1004, Philippines</p> <p>7th Floor, EDPC Building., BSP Complex, Roxas Blvd., Manila, 1004, Philippines</p>	<p>(632) 5317-6363 Local: 2212</p> <p>(632) 5317-6363 Local: 2240/2241</p>



Office	Address	Contact Information
Policy Development and Management Services Group (PDMSG)	4 th Floor, DOF Building, BSP Complex, Roxas Blvd., Manila, 1004, Philippines	(632) 5317-6363 Local: 2312 - 2315
Central Management Information Office (CMIO)	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 (632) 5317-6363 Local: 3504/3511