

DOF DEPARTMENT ORDER NO. 012.2025

REVISED SCHEDULE OF FILING FEES IMPOSED ON APPLICATIONS FOR TAX EXEMPTION INDORSEMENTS (TEIs) AND NON-TEIs IN THE REVENUE OFFICE

1. **Rationale and Objective.** The current Revenue Office schedule of filing fees pursuant to Department Order (DO) No. 54-2000 dated 13 December 2000, covers only the Mabuhay Lane tax exemption applications. It has been implemented for twenty-five (25) years without any adjustment. It is critical to review and revise the said schedule of filing fees to reflect current realities in accordance with the mandate of DOF-DBM-NEDA Joint Circular No. 1-2013 dated 30 January 2013.

2. **Directives/Guidelines**

- 2.1. Executive Order No. 292 (Administrative Code of 1987) dated 25 July 1987, Section 54, Chapter 12, Book IV;
- 2.2. Administrative Order No. 31 (Directing and Authorizing All Heads of Departments, Bureaus, Commissions, Agencies, Offices and Instrumentalities of the National Government, including Government-Owned and/or Controlled Corporations (GOCCs), to Rationalize the Rates of their Fees and Charges, Increase their Existing Rates and Impose New Fees and Charges) dated 01 October 2012, as implemented by DOF-DBM-NEDA Joint Circular No. 1-2013 dated 30 January 2013; and
- 2.3. Commission on Audit (COA) Audit Observation Memorandum No. 2023-001 (2022) dated 16 February 2023 issued to the Revenue Office.

3. **Coverage.** This DO shall cover all applications for the issuance of TEI or Non-TEI in accordance with the legal bases assigned to the Mabuhay Lane and the Customs and Tariff Division as follows:

3.1. The Mabuhay Lane

- a. Applications under the Fiscal Incentives Review Board (FIRB) Resolution No. 026-22, as clarified in FIRB Resolution No. 033-22
- b. Applications pursuant to Presidential Decree (P.D.) No. 87, P.D. No. 972, and Republic Act (R.A.) No. 9513
- c. Export-oriented firms [as endorsed by the Investment Promotion Agencies (IPA)]
- d. Books, educational, scientific, and cultural materials pursuant to Section 800 (t) of R.A. No. 10863 (CMTA), UNESCO Florence Agreement, and Section 109 (R) of R.A. No. 10963 (TRAIN Law), as amended
- e. Books or raw materials to be used for book publishing pursuant to Section 12 of R.A. No. 8047 (as indorsed by the National Book Development Board)
- f. Educational institutions that are non-stock, non-profit, pursuant to Section 4 (3), Article XIV of the Philippine Constitution

- g. Agricultural and marine food products in their original state pursuant to Section 109 (A) of the National Internal Revenue Code (NIRC), as amended by R.A. No. 10963
- h. Returning residents, persons coming to settle permanently, including "balikbayan," foreign nationals who would like to make the Philippines their second home or investment destination, recalled foreign personnel and other persons similarly situated such as foreign consultants, foreigners assigned to ROHQ, and foreign nationals who shall settle in the Philippines in connection with their registered activity under R.A. No. 7916, pursuant to Section 800 (i) of R.A. No. 10863 and Section 109 (C) and (D) of R.A. No. 10963
- i. Applicants under Balik Scientist Program pursuant to Sections 7 (c) (2) (iv), 7 (2) (v), and 6 (e) of R.A. No. 11035
- j. Disposition of motor vehicles previously granted tax and duty exemption
- k. Applications pursuant to Section 24 (b) par. 1 of R.A. No. 11697, in relation to Executive Order 12, Sec. 12 (b) par. 2 of R.A. No. 11697, and Section 24 (b) par. 3 of R.A. No. 11697 in relation to Section 294 (D) of R.A. No. 11534 (CREATE), as amended by R.A. No. 12066 (CREATE MORE)
- l. Applications pursuant by Section 800 (m) of R.A. No. 10863 (CMTA)

3.2. Customs and Tariff Division

- a. Applications covered by Section 800 of R.A. No. 10863 (CMTA)
- b. Applications by Airlines with Congressional franchise pursuant to Section 800 (v) of R.A. No. 10863 (CMTA)
- c. Applications by Airlines with Congressional franchise pursuant to Section 800 (v) of R.A. No. 10863 (CMTA) and Section 109 (T) of the NIRC, as amended
- d. Applications by Airlines with Congressional franchise pursuant to Section 800 (v) of R.A. No. 10863 (CMTA) and Section 109 (U) of the NIRC, as amended
- e. Applications by Domestic Shipping Lines and Airlines without Congressional franchise pursuant to Section 109 (T) of the NIRC, as amended
- f. Applications by Domestic Shipping Lines and Airlines without Congressional franchise pursuant to Section 109 (U) of the NIRC, as amended
- g. Applications by Globe Telecom, Inc. pursuant to Section 3 (a) of R.A. No. 4540, as amended by R.A. No. 7229
- h. Applications by PAGCOR pursuant to Section 13 (1) of P.D. No. 1869
- i. Applications by San Miguel Aerocity, Inc. pursuant to Section 16 of R.A. No. 11506
- j. Requests for prior-approval/authority to import pursuant to Section

800 (r) of R.A. No. 10863 (CMTA)

- k. Requests for clearance to transfer of operation/ownership of aircraft from one exempt entity to another exempt entity pursuant to Section 800 (v) of R.A. No. 10863 (CMTA) and Section 109 (T) of the NIRC, as amended
- l. Requests for clearance of the sale of aircraft from an exempt to a non-exempt entity pursuant to Section 800 (par. 1) of R.A. No. 10863 (CMTA) and Section 107 (B) of the NIRC, as amended
- m. Requests for clearance to return/re-export the leased aircraft, gaming equipment, paraphernalia, telecommunications equipment, parts, and accessories pursuant to Section 800 (par. 1) of R.A. No. 10863 (CMTA) and Section 107 (B) of the NIRC, as amended

The revised schedule of filing fees is presented in the table hereunder, to wit:

Value of Importation	Filing Fee
Php100,000.00 and below	Php300.00
From Php100,000.01-Php400,000.00	Php500.00
From Php400,000.01-Php600,000.00	Php700.00
From Php600,000.01-Php800,000.00	Php900.00
From Php800,000.01-Php1,000,000.00	Php1,100.00
From Php1,000,000.01-Php5,000,000.00	Php2,100.00
From Php5,000,000.01- Php10,000,000.00	Php3,100.00
From Php10,000,000.01 and above	Php4,100.00

4. Service Fee for Amendment

- 4.1. Requests for amendment of TEI for inadvertent mistakes made by the applicant shall be subject to a service fee of Php300.00, provided that the resulting amendment does not affect the substantial or material information in the said TEI.
- 4.2. TEI applications for Philippine goods previously exported and subsequently rejected by the buyer abroad pursuant to Section 800 (u) of R.A. No. 10863 (CMTA) and other non-TEI requests (e.g., authority to import, payment of taxes and duties on previously authorized tax and duty-exempt motor vehicles, cancellation of TEI, among others) shall likewise be subject to a service fee of Php300.00.
- 4.3. Requests for amendment of TEI that will result in a substantial or material change in the information provided therein shall not be granted. In such instances, the applicant may refile the application for TEI, subject to

the corresponding filing fee as detailed in the revised schedule of filing fees.

5. **Exemption from Payment of Amendment.** Requests for amendment of TEI due to inadvertent error committed by the Revenue Office shall not require payment for the correction. This exemption is intended to ensure that applicants are not subjected to further financial cost of not their doing.

6. **Processing Time.** Applications with complete documentary requirements and necessary data needed in the encoding of the TEI or non-TEI shall be acted upon as follows, provided that the corresponding filing fees indicated in the revised schedule above are paid:

6.1. An application for tax exemption shall be acted upon by the Mabuhay Lane within two (2) working days upon receipt of complete documentary requirements for those delegated for signature to the Director IV of the Revenue Office. However, an application requiring the signature of the Revenue Operations Group Undersecretary shall be processed within three (3) working days upon receipt of complete documentary requirements.

6.2. An application for tax exemption shall be acted upon by the Customs and Tariff Division within five (5) working days upon receipt of complete documentary requirements.

6.3. Implementation of online digital payment of filing fees for faster turnaround time shall be incorporated as part of service improvement, consistent with R.A. No. 11032, otherwise known as the "*Ease of Doing Business and Efficient Government Service Delivery Act of 2018.*"

7. **Issuance of Official Receipt.** The Cash Section under the General Services Division of the Central Administration Office of this Department shall issue the required Official Receipt for every application for tax exemption, which shall serve as evidence that the corresponding filing fee, as herein provided, has been paid.

8. **Implementation Arrangements.** The revised Revenue Office schedule of filing fees shall be reviewed by the Revision of Fees Committee of this Department every five (5) years or as may be required by law, executive orders, regulations, or other related issuances.

9. **Amendment and Repealing Clause.** This Order supersedes DO No. 54-2000, and amends DO Nos. 010-2019 and 041-2022 insofar as the filing fee is concerned, and all other Orders which are inconsistent herewith are hereby amended or repealed accordingly.

10. **Separability Clause.** If any provision of this Order is declared unauthorized or rendered invalid by any court of law or competent authority, those not affected shall remain valid and effective.

11. **Effectivity.** This Order shall be effective fifteen (15) days after posting in a conspicuous place in the Revenue Office premises and in the official website of the Department pursuant to Section 8 of DOF-DBM-NEDA Joint Circular No. 1-2013 dated 30 January 2013.

(SGD.) RALPH G. RECTO
Secretary of Finance