



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**

MANILA 1099  
South Harbor, Gate 3, Port Area, Manila

MASTER COPY

February 08, 2019

CUSTOMS MEMORANDUM CIRCULAR

NO. 47-2019

To: All Deputy Commissioners  
All Service Directors  
All District/Port Collectors  
All Others Concerned

**SUBJECT: Department of Finance (DOF) delegated authority to sign and approve specific request for tax exemption**

With reference to Office Order No. 014-2019 dated February 01, 2019 from Antonette C. Tionko, Undersecretary, Revenue Operations Group, DOF, all concerned are informed that the DIRECTOR IV or designated Officer-in-Charge (OIC) of the Revenue Office is the designated DOF official authorized to approve and sign all applications or requests for tax exemptions for the following legal basis:

1. Diplomatic Importations under Sec. 105 (k) of TCCP and Sec. 109 (k) of NIRC, as amended;
2. Importations of the Asian Development Bank (ADB) under Secs. 45 and 34 of the Headquarter's Agreement between the Government of the Republic of the Philippines and ADB;
3. Importations of the International Rice Research Institute (IRRI) under RA2707, as amended by PD1620;
4. Importations of the Philippine Red Cross under Sec. 5 of RA 10072;
5. Importations of the Southeast Asian Fisheries Development Center (SEAFDEC) under Section 1 of PD No. 292;

For your information and guidance.

**REY LEONARDO B. GUERRERO**

Commissioner, BOC

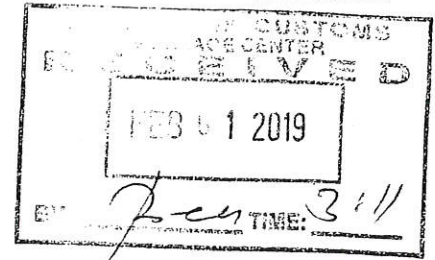
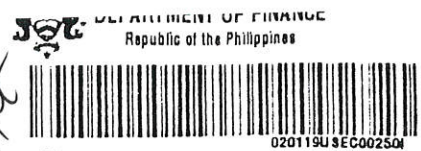
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Republic of the Philippines  
**DEPARTMENT OF FINANCE**  
Roxas Boulevard Corner Pablo Ocampo, Sr. Street  
Manila 1004



OFFICE ORDER NO. 014-2019  
1 February 2019

**SUBJECT: DELEGATED AUTHORITY TO SIGN AND APPROVE  
SPECIFIC REQUEST FOR TAX EXEMPTION**



In the exigency of service, pursuant to Department Order No. 005-2019 dated 31 January 2019 authorizing the undersigned to delegate further the authority to approve and sign all applications or requests for tax exemptions, the **DIRECTOR IV** or designated **Officer-in-Charge (OIC)** of the Revenue Office is hereby authorized to approve and sign all applications or requests for tax exemptions for the following legal basis:

- (1) Diplomatic Importations under Sec. 105(k) of TCCP and Sec. 109(k) of NIRC, as amended;
- (2) Importations of the Asian Development Bank (ADB) under Secs. 45 and 34 of the *Headquarter's Agreement between the Government of the Republic of the Philippines and ADB*;
- (3) Importations of the International Rice Research Institute (IRRI) under RA2707, as amended by PD1620;
- (4) Importations of the Philippine Red Cross under Sec. 5 of RA 10072;
- (5) Importations of the Southeast Asian Fisheries Development Center (SEAFDEC) under Section 1 of PD No. 292;

All concerned are hereby enjoined to strictly observe the foregoing. This Order accordingly revokes or otherwise modifies all orders and issuances contrary to or inconsistent herewith.

Let a copy of this Order be furnished to the Bureau of Customs and the Revenue Office for their proper guidance.

This Order shall take effect immediately.

By authority of the Secretary:

**ANTONETTE C. TIONKO**  
Undersecretary, Revenue Operations Group