



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

24 February 2016

CUSTOMS MEMORANDUM CIRCULAR
NO. 27-2016

TO: All District/Port Collectors
And All Others Concerned

SUBJECT: Additional Procedure Code in the E2M System to exempt the Importations of Breeding Stock and Genetic Material from Duty & VAT under R.A. 9513

Attached is the Memorandum dated 12 February 2016 of Ms. Liberty B. Plana, Acting Chief, System Development Division, MISTG, regarding the inclusion in Bureau's E2M System of the following additional codes, relative to the importations of ATN Philippines Solar Energy Group, Inc. which are exempted from duty and VAT under R.A. 9513:

| Additional Code | Description |
|-----------------|--|
| L16 | RA 9513, Renewable Energy, Duty and VAT Exempt |
| L17 | RA 9513, Renewable Energy, Duty and VAT Exempt, Shipline |

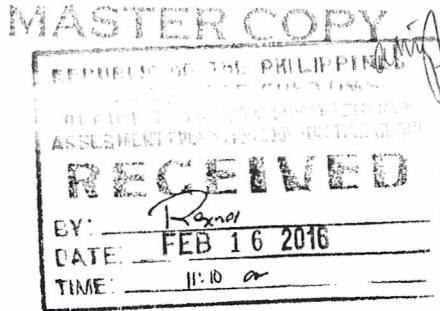
For your information and guidance.

Please confirm the dissemination of this circular throughout your offices within fifteen (15) days from receipt hereof.

ALBERTO D. LINA
Commissioner



FEB 26 2016



REPUBLIC OF THE PHILIPPINES
Department of Finance
BUREAU OF CUSTOMS
Manila 1099

Management Information System and Technology Group
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#2016-02-0231

February 12, 2016

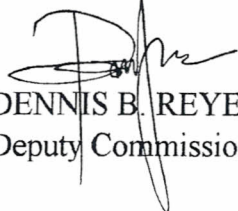
Memorandum for: Deputy Commissioner, AOCG

Please be informed that this Office has assigned the following additional codes to the Bureau's e2m system to exempt from DUTY & VAT under R.A. 9513- Renewable Energy Act, in compliance with the recommendation from your Office:

| Additional Code | Description |
|-----------------|--|
| L16 | RA 9513, Renewable Energy, Duty and VAT Exempt |
| L17 | RA 9513, Renewable Energy, Duty and VAT Exempt, Shipline |


LIBERTY B. PLANA
Acting Chief, SDD

Noted:


DENNIS B. REYES, Ph.D.
Deputy Commissioner, MISTG

cc: ATN Philippines Solar Energy



Republic of the Philippines
DEPARTMENT OF ENERGY

25 MAY 2009

DEPARTMENT CIRCULAR NO. DC2009-G5-0008
qct

RULES AND REGULATIONS IMPLEMENTING REPUBLIC ACT NO. 9513

Pursuant to Section 33 of Republic Act No. 9513, otherwise known as the "Renewable Energy Act of 2008," the Department of Energy, in consultation with the Senate and House of Representatives Committees on Energy, relevant government agencies, and all Renewable Energy (RE) stakeholders, hereby issues, adopts and promulgates the following implementing rules and regulations.

**PART III. INCENTIVES FOR RENEWABLE ENERGY PROJECTS
AND ACTIVITIES**

**RULE 5. GENERAL INCENTIVES AND PRIVILEGES
FOR RENEWABLE ENERGY DEVELOPMENT**

SEC. 13. Fiscal Incentives for Renewable Energy Projects and Activities

DOE-certified existing and new RE Developers of RE facilities, including Hybrid Systems, in proportion to and to the extent of the RE component, for both Power and Non-Power Applications, shall be entitled to the following incentives:

B. *Exemption from Duties on RE Machinery, Equipment, and Materials*

Within the first ten (10) years from the issuance of a Certificate of Registration to an RE Developer, the importation of machinery and equipment, and materials and parts thereof, including control and communication equipment, shall be exempt from tariff duties.

(1) ***Conditions for Duty-Free Importation*** – An RE Developer may import machinery and equipment, materials and parts thereof exempt from the payment of any and all tariff duties due thereon subject to the following conditions:

(a) The machinery and equipment are directly and actually needed and will be used exclusively in the RE facilities for the transformation of and delivery of energy to the point of use;

(b) The importation of materials and spare parts shall be restricted only to component materials and parts for the specific machinery and/or equipment authorized to be imported;

(c) The kind of capital machinery and equipment to be imported must be in accordance with the approved work and financial program of the RE facilities; and

(d) Such importation shall be covered by shipping documents in the name of the duly registered RE Developer/operator to whom the shipment will be directly delivered by customs authorities.

SEC. 15. Incentives for RE Commercialization

All manufacturers, fabricators, and suppliers of locally-produced RE equipment and components shall be entitled to the privileges set forth below:

A. *Tax and Duty-free Importation of Components, Parts, and Materials*

All shipments necessary for the manufacture and/or fabrication of RE equipment and components shall be exempted from importation tariff and duties and value-added tax (VAT): *Provided*, That the said components, parts, and materials are:

- (1) Not manufactured domestically in reasonable quantity and quality at competitive prices;
- (2) Directly and actually needed and shall be used exclusively in the manufacture/fabrication of RE equipment; and
- (3) Covered by shipping documents in the name of the duly registered manufacturer/fabricator to whom the shipment will be directly delivered by customs authorities.

Prior approval of the DOE shall be required before the importation of such components, parts and materials.