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12 February 2019

**CUSTOMS MEMORANDUM CIRCULAR**  
NO. 45-2019

To: All Deputy Commissioners  
All Directors and Division Chiefs  
All District/Port Collectors  
And Others Concerned

**Subject: DOF Order No. 010.2019 / New Tax Exemption System and  
Revenue Office Tax Exemption Manual**

Attached is copy of Department of Finance Order No. 010.2019, informing that the Revenue Office, DOF is mandated to adopt the use of the new tax exemption system, TES<sup>Lite</sup>, in the processing of all tax exemption applications, beginning February 1, 2019.

Also, the Revenue Office Tax Exemption Manual is adopted to serve as official guide on the authorities of the respective Revenue Office divisions and special lane, the documentary requirements, and the procedure for processing of tax exemption applications. It is further informed on the abolishment of the *Express Lane*.

For your information and guidance.

For record purposes, please confirm the dissemination of this circular throughout your offices within fifteen (15) days from receipt hereof.

**REY LEONARDO B. GUERRERO**

Commissioner

FEB 14 2019



cmc 45-2019 P-2



MASTER COPY

DEPARTMENT OF FINANCE  
Republic of the Philippines

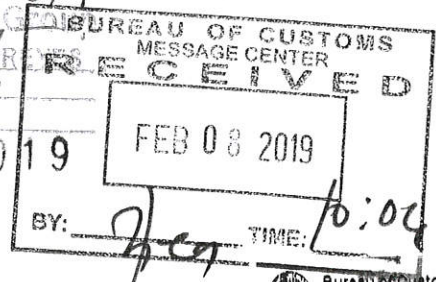
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Republic of the Philippines  
**DEPARTMENT OF FINANCE**

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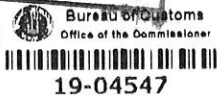


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Date: 02/11/19  
Time: 10:10



DEPARTMENT ORDER NO. 010-2019

**SUBJECT: NEW TAX EXEMPTION SYSTEM AND REVENUE OFFICE TAX EXEMPTION MANUAL**



In the exigency of service and in keeping with our continued effort to improve services in the Department of Finance, the Revenue Office is hereby mandated to adopt the use of the new tax exemption system, TES<sup>Lite</sup>, in the processing of all tax exemption applications. All Tax Exemption Indorsements (TEIs) to be issued by the Revenue Office should accordingly be generated under the new system platform beginning February 1, 2019.

Further, consistent with the mandate under Republic Act No. 11032, otherwise known as the "Ease of Doing Business and Efficient Government Service Delivery Act of 2018," the *Revenue Office Tax Exemption Manual* is hereby adopted to serve as official guide on the authorities of the respective Revenue Office divisions and special lane, the documentary requirements, and the procedure for processing of tax exemption applications. The *Express Lane* is further abolished and those for processing therein shall accordingly be processed under the appropriate lane provided in the Manual.

All orders, memoranda, circulars or other issuances or part thereof which are inconsistent with this Department Order is hereby deemed repealed and/or modified accordingly.

This order shall take effect immediately and all concerned are advised to be guided accordingly.

*Signature of Carlos G. Dominguez*  
CARLOS G. DOMINGUEZ  
Secretary of Finance  
FEB 07 2019

