



Republic of the Philippines  
**DEPARTMENT OF ENERGY**

→ Rs 5  
→ Informant

DEPARTMENT ORDER NO. DO2005-12-022 *ni*

**AMENDING DEPARTMENT ORDER NO. DO2005-10-014 AND ADOPTING  
INTERIM PROCEDURES FOR THE FINAL APPROVAL AND CLEARANCE FOR  
THE ISSUANCE OF TAX EXEMPTION CERTIFICATES**

Further to DOE Department Order No. DO2005-10-014 and pending the completion of the Department's internal guidelines for the issuance of Tax Exemption Certificates (TEC), the authority for the issuance of TECs is hereby delegated to the Undersecretary supervising the specific the Bureau or Office issuing the said TEC, provided that clearance of the Secretary shall still be required for TECs covering the following items:

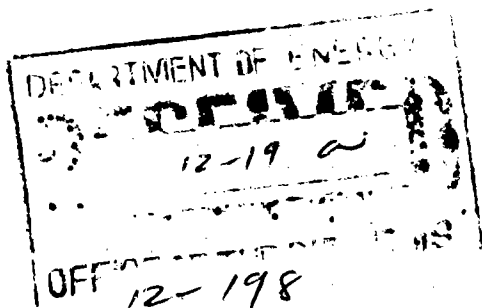
- (i) transport vehicles and fuel; and,
- (ii) those that, upon determination of the Bureau or Office accountable for such evaluations, do not clearly satisfy the condition of being for the actual, direct, and exclusive use for the activity/purpose allowed under applicable law.

The Undersecretary authorizing or endorsing the release of said TECs shall cause the Bureau and/or the Office responsible for evaluating and endorsing the application for tax exemptions to prepare quarterly reports to be submitted to the Office of the Secretary specifying, among others, the following:

- (i) TEC Number
- (ii) Date of application, as received by DOE
- (iii) Description of the items/goods for import/export
- (iv) Estimated value of the items/goods and tax waived
- (v) Brief description of intended use and basis for endorsement/approval
- (vi) Action taken, including conditions for approval, if applicable
- (vii) Date of final action on application
- (viii) Office/bureau/individuals which evaluated/endorsed the issuance of the TEC

This Department Order shall take effect immediately and shall remain in effect until otherwise amended or revoked by the Secretary. All previous issuances otherwise inconsistent with this Department Order are hereby modified or revoked accordingly.

Issued this 15<sup>th</sup> day of December 2005, in Fort Bonifacio, Taguig, Metro Manila.



*R P M*  
RAPHAEL P. M. LOTILLA  
Secretary