

## PROCEDURAL GUIDELINES IN THE AVAILMENT OF TAX EXEMPTION PRIVILEGE UNDER SECTION 8 (D) OF R.A. NO. 7278 FOR THE BOY SCOUT OF THE PHILIPPINES

*DOF DEPARTMENT ORDER NO. 105-94, December 02, 1994*

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Pursuant to Republic Act (RA) No. 7278, entitled "An Act Amending Commonwealth Act No. 111, as amended by Presidential Decree (PD) No. 460, entitled "An Act to create a Public Corporation to be known as the Boy Scouts of the Philippines (BSP)", this Department hereby issues this order establishing the procedural guidelines for the availment of the tax exemption privilege provided for under Section 8 (d) of the said Act.

SECTION 1. Legal Basis Section 8 (d) of RA 7278 provides:

"Section 8 (d): Tax and/or duty exemption of donations from foreign countries as provided under relevant laws such as, but not limited to, Section 105 of the Tariff and Customs Code of the Philippines, as amended, and Section 103 of the National Internal Revenue Code, as amended"

SECTION 2. Scope — This order covers the procedural guidelines in the availment of the privileges provided for under Section 8 (d) of RA 7278 granting exemption from the payment of duties and taxes on donations from foreign countries.

SECTION 3. Definition of Terms — In applying the provision of this Order, the following words and phrases shall have the sense and meaning indicated below:

- a. Property — shall refer only to movable things or personal property.
- b. Donations — shall include grants, gifts, endowments, and contributions in kind that BSP may receive from foreign countries.

SECTION 4. Procedure for availment of tax exemption — In order to avail of the exemption from the payment of customs duties and taxes by the BSP, the following procedural guidelines are hereby prescribed:

4.1 Letter — Formal application for duty/tax exemption signed by the President or in his absence, any officer designated to act in his place and stead during such absence attaching therewith the usual import documents, such as:

- (i) Bill of Lading, Airway Bill, Parcel Post Notice or other shipping documents;
- (ii) Commercial Invoice and Packing List; and
- (iii) Other relevant documents covering the shipment.

4.2 Deed of Donation, Grants, Gifts, etc. duly authenticated by the Philippine Consulate at the place of donation.

4.3 Sworn statement of the President/Chairman of the Board of the organization that the donated items/goods are not for sale, hire or barter, but are to be actually, directly and exclusively used for the lawful purposes for which BSP was organized.

#### 4.4. Deed of Acceptance

4.5 The Department may require the submission of additional documents/undertaking or other relevant documents should the need arises.

SECTION 5. Inspection — The Department of Finance may conduct periodic pre-and post — inspection of imported articles that may be released duty and tax free pursuant to this Order.

SECTION 6. Penalty — All importations accorded duty and/or tax free release pursuant to this Order shall not be transferred or disposed of in any manner whatsoever to any person without prior approval by the Department of Finance. The penalty provided for under existing laws shall be imposed on any violation of the provisions of this Order or any revenue laws.

SECTION 7. Effectivity — This Order shall take effect fifteen (15) days after its publication in a newspaper of general circulation.

Adopted: 02 Dec. 1994

(SGD.) ROBERTO F. DE OCAMPO  
Secretary

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